

STATE GOVERNMENT CASH AND REVOLVING FUNDS

FUND DESCRIPTIONS

SCHEDULES OF FEES AND TAXES

SUMMARIES OF FUND REVENUE,
EXPENDITURES AND BALANCES

December 2007

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Prepared by:
Legislative Fiscal Office

December 2007

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION.....	vi
NOTES ON FUND INFORMATION.....	vi
FUND INFORMATION BY AGENCY:	
03 - LEGISLATIVE COUNCIL	
Cash Fund.....	1
05 - SUPREME COURT	
Cash Fund.....	3
07 - GOVERNOR'S OFFICE; POLICY RESEARCH OFFICE	
Cash Fund.....	13
09 - SECRETARY OF STATE	
Cash Funds.....	15
Revolving Fund.....	22
10 - STATE AUDITOR	
Cash Fund.....	23
11 - ATTORNEY GENERAL	
Cash Fund.....	24
Revolving Fund.....	25
12 - STATE TREASURER	
Cash Fund.....	26
13 - DEPARTMENT OF EDUCATION	
General Fund.....	32
Cash Funds.....	33
Revolving Fund.....	44
14 - PUBLIC SERVICE COMMISSION	
Cash Fund.....	45
16 - DEPARTMENT OF REVENUE	
General Funds.....	56
Cash Funds.....	58
Revolving Fund.....	81
17 - DEPARTMENT OF AERONAUTICS	
Cash Fund.....	82
18 - DEPARTMENT OF AGRICULTURE	
Cash Funds.....	84
Revolving Fund.....	118
19 - DEPARTMENT OF BANKING AND FINANCE	
Cash Funds.....	119

	<u>Page</u>
FUND INFORMATION BY AGENCY, cont'd.:	
21 - STATE FIRE MARSHAL	
Cash Funds.....	124
22 - DEPARTMENT OF INSURANCE	
Cash Funds.....	128
23 - DEPARTMENT OF LABOR	
Cash Fund.....	130
24 - DEPARTMENT OF MOTOR VEHICLES	
General Fund.....	137
Cash Funds.....	138
25 - DEPARTMENT OF PUBLIC INSTITUTIONS	
Cash Funds.....	143
27 - DEPARTMENT OF ROADS	
Cash Funds.....	173
Revolving Funds.....	182
28 - DEPARTMENT OF VETERANS' AFFAIRS	
Cash Fund.....	183
29 - DEPARTMENT OF WATER RESOURCES	
Cash Fund.....	185
30 - STATE ELECTRICAL BOARD	
Cash Fund.....	194
31 - MILITARY DEPARTMENT	
Cash Fund.....	195
32 - BOARD OF EDUCATIONAL LANDS AND FUNDS	
Cash Funds.....	198
33 - GAME AND PARKS COMMISSION	
General Fund.....	201
Cash Funds.....	202
34 - NEBRASKA LIBRARY COMMISSION	
Cash Fund.....	221
35 - LIQUOR CONTROL COMMISSION	
General Fund.....	223
Cash Fund.....	224

	<u>Page</u>
FUND INFORMATION BY AGENCY, cont'd.:	
36 - NEBRASKA RACING COMMISSION Cash Funds.....	225
37 - WORKERS' COMPENSATION COURT Cash Funds.....	228
38 - COMMISSION ON THE STATUS OF WOMEN Cash Funds.....	229
39 - NEBRASKA BRAND COMMITTEE Cash Fund.....	230
40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD Cash Fund.....	231
41 - REAL ESTATE COMMISSION Cash Fund.....	232
45 - BARBER BOARD OF EXAMINERS Cash Fund.....	234
46 - DEPARTMENT OF CORRECTIONAL SERVICES Cash Funds..... Revolving Funds.....	235 237
47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION Cash Fund.....	240
48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION Cash Fund.....	242
50 - NEBRASKA STATE COLLEGES Cash Funds..... Revolving Funds.....	244 251
51 - UNIVERSITY OF NEBRASKA Cash Funds..... Revolving Funds.....	255 263
53 - REAL ESTATE APPRAISER BOARD Cash Fund.....	268
54 - STATE HISTORICAL SOCIETY Cash Funds.....	270
56 - NEBRASKA WHEAT BOARD Cash Fund.....	272
57 - OIL AND GAS CONSERVATION COMMISSION Cash Fund.....	273

	<u>Page</u>
FUND INFORMATION BY AGENCY, cont'd.:	
58 - BOARD OF EXAMINERS FOR PROFESSIONAL ENGINEERS AND ARCHITECTS Cash Fund.....	274
59 - BOARD OF GEOLOGISTS Cash Fund.....	276
60 - NEBRASKA ETHANOL COMMITTEE Cash Funds.....	277
61 - DAIRY INDUSTRY DEVELOPMENT BOARD Cash Fund.....	279
62 - BOARD OF EXAMINERS FOR LAND SURVEYORS Cash Fund.....	280
63 - BOARD OF PUBLIC ACCOUNTANCY Cash Fund.....	281
64 - NEBRASKA STATE PATROL Cash Funds..... Revolving Funds.....	283 289
65 - DEPARTMENT OF ADMINISTRATIVE SERVICES Cash Funds..... Revolving Funds.....	290 306
66 - ABSTRACTERS' BOARD OF EXAMINERS Cash Fund.....	330
69 - NEBRASKA ARTS COUNCIL Cash Fund.....	331
70 - STATE FOSTER CARE REVIEW BOARD Cash Fund.....	333
72 - DEPARTMENT OF ECONOMIC DEVELOPMENT Cash Fund.....	334
73 - BOARD OF LANDSCAPE ARCHITECTS Cash Fund.....	340
74 - NEBRASKA POWER REVIEW BOARD Cash Fund.....	341
75 - NEBRASKA INVESTMENT COUNCIL Cash Fund.....	342
78 - CRIME COMMISSION Cash Fund.....	343

	<u>Page</u>
FUND INFORMATION BY AGENCY, cont'd.:	
81 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED Cash Fund.....	347
82 - COMMISSION ON THE HEARING IMPAIRED Cash Fund.....	348
83 - AID TO COMMUNITY COLLEGES Cash Fund.....	349
84 - DEPARTMENT OF ENVIRONMENTAL CONTROL Cash Funds.....	350
85 - PUBLIC EMPLOYEES' RETIREMENT SYSTEMS Cash Funds.....	366
86 - DRY BEAN COMMISSION Cash Fund.....	374
87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION Cash Fund.....	375
88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD Cash Fund.....	377
92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD Cash Fund.....	378
93 - TAX EQUALIZATION AND REVIEW COMMISSION Cash Fund.....	379
94 - COMMISSION ON PUBLIC ADVOCACY Cash Fund.....	380
INDEX OF STATE AGENCIES GROUPED INTO GENERAL, CASH AND REVOLVING FUND CATEGORIES (also details fund numbers and names).....	382
KEY FEE/TAX INDEX.....	392

INTRODUCTION

This report entitled "State Government Cash and Revolving Funds" is 11th in a series of reports published every other year since 1987. The initial report was produced in response to a tax study authorized by LR 384 (1986). (The first four reports in the series were titled "User Fees and Miscellaneous Taxes in Nebraska State Government".) The report format has remained unchanged from the first edition and includes the amount of each fee, revenue generated, use of fee, statutory authority and beginning and ending fund balances. This report revises the previous report by providing information for fiscal years 2005-06 and 2006-07. For reference purposes, fiscal year 2004-05 information is republished.

Since all fees and other revenue accruing to the state are ultimately deposited into a fund until expended, this report was organized to be fund specific. The information is provided for each cash and revolving fund currently in use by state agencies and includes the following: A description of the lawful uses of money contained in each fund and the statute providing for its creation; a listing of deposited fees, taxes, etc., along with their statutory authority; and a fund summary which includes beginning and ending balances as well as a breakdown of major revenue and expenditure categories. This report also catalogs miscellaneous General Fund revenue sources which generate under \$5 million of revenue annually. Note that such General Fund receipts are listed under the responsible state agency, however, such receipts are not segregated and designated for that agency's sole use. Receipts are deposited to the General Fund which supports all General Fund agencies.

If additional information is required on any item in this report, it is suggested that the reader refer to the Legislator's Guide to Nebraska State Agencies published by the Legislative Fiscal Office or use statute citations to review actual statutory language. Please also feel free to contact the Legislative Fiscal Office with any questions.

As with any project this size, errors and omissions may occur. We would appreciate your comments should an errata become necessary and for reissues of this document in future years.

NOTES ON FUND INFORMATION

1. Explanation of fund types.

1000 - General Fund - Accounts for all financial resources not required to be accounted for in another fund.

2000 Series - Cash Funds - Accounts for revenues generated by specific activities from sources outside of state government and the expenditures directly related to the generation of the revenues.

5000 Series - Revolving Funds - Accounts for the operation of state agencies which provide goods and services to other departments or agencies within state government.

2. Cautionary note on fiscal year beginning and ending balances. The cash and revolving fund balances reflect the actual fund balance without any adjustment for outstanding obligations or encumbrances. The seasonal timing of revenue and expenditures can also affect the size of the year-end fund balance in relation to total fiscal year expenditures.

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20300 - NEBRASKA LEGISLATIVE SHARED INFORMATION SYSTEM CASH FUND
EXPENDED IN PROGRAM 122**

Fund Description

The Nebraska Legislative Shared Information System (NLSIS) Cash Fund was initially created to receive and disperse revenue generated from subscribers who were provided access to the shared information system. With the inclusion of this information on the Legislature's website, charges for NLSIS were discontinued in December 1996.

Since that time, income accrues to this fund for the sale of electronic copies of statutes and bills.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	104,105	97,987	98,959
Revenue:			
Subscription revenue	3,000	50,444	6,267
Interest	3,635	5,109	3,768
Other	414	0	0
Total Revenue	7,049	55,553	10,035
Expenditures:			
Data processing	9,976	2,524	234
Hardware/software	0	27,242	56,634
Equipment	0	24,815	0
Other	3,194	0	0
Total Expenditures	13,170	54,581	56,868
Ending Balance	<u>97,987</u>	<u>98,959</u>	<u>52,126</u>

AGENCY 03 - LEGISLATIVE COUNCIL

**FUND 20330 - CLERK OF THE LEGISLATURE CASH FUND
EXPENDED IN PROGRAM 123**

Fund Description

The Clerk of the Legislature Cash Fund was created in 1994 (LB 872) as part of various revisions to the statutes relating to lobbyist registration and reporting. Registration fees were increased and rather than being deposited to the General Fund, the revenues were divided equally between this fund and the Political Accountability and Disclosure Commission. Funds are used to pay the costs of lobbyist registration and receipt and distribution of required lobbyist statements.

Lobby registration fees shown below reflect the full fee and differ whether the lobbyist receives compensation or lobbies without compensation.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lobbyist Registration Fee:			
Lobby for compensation	\$100	\$100	\$100
Lobby without compensation	15	15	15

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	212,714	232,883	246,677
Revenue:			
Registration fees (50%)	34,495	32,654	35,596
Interest	8,094	9,778	11,854
Total Revenue	42,589	42,432	47,450
Expenditures:			
Personal Services	11,094	21,285	19,944
Printing	669	3,085	1,072
Other	167	503	355
Equipment	10,490	3,765	0
Total Expenditures	22,420	28,638	21,371
Ending Balance	<u>232,883</u>	<u>246,677</u>	<u>272,756</u>

AGENCY 05 - SUPREME COURT

**FUND 20510- SUPREME COURT REPORTS CASH FUND (24-209; 24-212)
EXPENDED IN PROGRAM 52**

Fund Description

This fund consists of payments received from the sale of the following publications: Advance Sheets, Decisions of the Nebraska Court of Appeals, Nebraska Reports, and Nebraska Appellate Reports. The money is used to offset the costs of printing, publication, and distribution of these publications.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Advance Sheets:			
Per issue	\$ 5	\$ 5	\$ 5
Month	17.50	17.50	17.50
Year	190/210*	190/210*	190/210*
Decisions of the Nebraska Court of Appeals:			
Per issue	5		
Month	16	16	16
Year	175/192*	175/192*	175/192*
Both Advance Sheets and Decisions of the Nebraska Court of Appeals per year	350	350	350
Nebraska Reports	55	55	55
Nebraska Appellate Reports	55	55	55

* First amount if renewed before July 1 & second amount if renewed after July 1

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	192,066	239,323	290,705
Revenue:			
Reproduction and publication	131,984	130,203	131,367
Investment income	14,081	26,766	37,947
Other Revenue and Adjustments	34,648	13,829	27,295
Total Revenue	180,713	170,798	196,609
Expenditures:			
Salaries and Benefits	77	22,671	24,024
Operating Expenses	133,379	96,744	143,945
Travel	0	0	637
Total Expenditures	133,456	119,415	168,606
Ending Balance	239,323	290,705	318,707

AGENCY 05 - SUPREME COURT

**FUND 20520 - PROBATION CASH FUND (29-2259.01; 29-2262)
EXPENDED IN PROGRAM 067**

Fund Description

The revenue from this fund consists of fees imposed on traditional and intensive supervision probationers. If court ordered, all probationers on traditional and intensive supervision are subject to substance abuse testing in order to identify drug and/or alcohol use. Computer-aided offender screening is utilized to determine the extent of the probationer's risks/needs and suitability for probationary programming. Intensive supervision probationers are additionally responsible for the costs of electronic monitoring in order to monitor the probationer's physical movements within the community. Fees for drug testing, computerized screening and electronic monitoring are established on a fixed schedule; however, payment is based upon the probationer's ability to pay. Fee receipts are expended for drug technicians, equipment, repairs, and supplies. The fund was established in FY 1990-91.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Drug testing	\$3-9/month	\$3-9/month	\$3-9/month
Computerized screening (Traditional and intensive)	\$10/test	\$10/test	\$10/test
Electronic monitoring (Intensive only)	\$3-9/day	\$3-9/day	\$3-9/day

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	275,006	195,039	202,043
Revenue:			
Drug testing	458,019	485,093	489,646
Electronic monitoring	100,999	96,265	94,350
Investment interest	8,128	5,419	7,717
Other revenue and adjustments	64,743	74,070	70,920
Total Revenue	631,889	660,847	662,633
Expenditures:			
Salaries and Benefits	204,640	4,763	0
Operating Expenses	475,440	476,289	510,475
Travel	20,606	26,113	0
Capital Outlay	11,170	146,678	168,984
Total Expenditures	711,856	653,843	679,459
Ending Balance	<u>195,039</u>	<u>202,043</u>	<u>185,217</u>

AGENCY 05 - SUPREME COURT

**FUND 20530 SUPREME COURT EDUCATION FUND (24-205)
EXPENDED IN PROGRAM 52**

Fund Description

The Supreme Court Education Fund was created by LB 760, 2003, and it imposed a fee on court filings that is credited to this fund. The fund is to be used to aid in supporting the mandatory training and education program for judges and employees of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and the probation system.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Education fee (33-154)	\$1	\$1	\$1

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	267,533	421,838	525,588
Revenue:			
Education Fees	391,408	393,726	401,070
Investment income	11,964	19,332	24,643
Other revenue sources	0	0	36,145
Total Revenue	403,372	413,058	461,858
Expenditures:			
Salaries and Benefits	60,983	86,913	119,817
Operating Expenses	78,755	89,603	106,069
Travel	109,329	132,792	244,091
Total Expenditures	249,067	309,308	469,977
Ending Balance	<u>421,838</u>	<u>525,588</u>	<u>517,469</u>

AGENCY 05 - SUPREME COURT

**FUND 20540 - SUPREME COURT AUTOMATION CASH FUND (24-227.01)
EXPENDED IN PROGRAM 570**

Fund Description

LB 832 in 1993 created this fund and related fees to support automation expenses of the county courts, district courts, separate juvenile courts, Court of Appeals, Supreme Court, and the Nebraska Probation System. A court automation fee of \$3 was imposed as additional court costs. The fee was effective from July 1, 1993, to June 30, 1997. The fee was eliminated by LB 216 in the 1997 session.

LB 13, passed during the 2002 Special Session, imposed a fee on court filings that is credited to this fund. The fees are to be used to support computer automation programs of the Supreme Court, Court of Appeals, district courts, separate juvenile courts, county courts, and the probation system.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Automation fee (33-107.03)	\$6	\$6	\$6

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	415,379	577,966	956,796
Revenue:			
Fees	2,629,041	2,736,684	2,850,572
Interest earnings	20,830	38,198	54,756
Total Revenue	2,649,871	2,774,882	2,905,328
Expenditures:			
Salaries and Benefits	386,351	387,164	456,607
Operating Expenses	2,071,440	1,995,651	2,120,965
Travel	16,549	13,237	0
Capital Outlay	12,945	0	0
Total Revenue	2,487,285	2,396,052	2,577,572
Ending Balance	<u>577,966</u>	<u>956,796</u>	<u>1,284,552</u>

AGENCY 05 - SUPREME COURT

**FUND 20550 - DISPUTE RESOLUTION CASH FUND (25-2921)
EXPENDED IN PROGRAM 52**

Fund Description

LB 922 in 1996 created the Dispute Resolution Cash Fund to receive proceeds from grants, gifts, etc., relating to the Dispute Resolution Act. In 2003, LB 760 imposed a fee on court filings that is credited to this fund. The Office of Dispute Resolution is to use the fund for the administration of the office and the support of the six approved mediation centers (Lincoln, Omaha, Scottsbluff, Kearney, Walthill, Beatrice).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Dispute resolution fee (33-155)	\$0.75	\$0.75	\$0.75
Public & private funds (25-2908)	-----	-----	-----

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	71,053	98,399	130,797
Revenue:			
Fees and grants	294,672	298,588	301,151
Investment income	2,638	3,810	5,856
Total Revenue	297,310	302,398	307,007
Expenditures:			
Operating Expenses	-36	0	0
Aid	270,000	270,000	270,000
Total Expenditures	269,964	270,000	270,000
Ending Balance	<u>98,399</u>	<u>130,797</u>	<u>167,804</u>

AGENCY 05 - SUPREME COURT

**FUND 20560 – PROBATION SUPERVISION CONTRACTUAL SERVICES CASH FUND (29-2259.02)
EXPENDED IN PROGRAM 235**

Fund Description

This fund consists of payments received by the state pursuant to contractual agreements with political subdivisions for probation services provided by the Office of Probation Administration. The fund pays for these probation services, and it is administered by the probation administrator.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Probation services payments (29-2259.02)	----- contractual agreement amounts -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	104,081	71,222	60,823
Revenue:			
Intergovernmental revenue	679,452	571,373	193,722
Investment interest	6,038	5,287	3,249
Total Revenue	685,490	576,660	196,971
Expenditures:			
Salaries and Benefits	660,952	534,341	138,899
Operating Expenses	42,926	28,082	28,198
Travel	10,976	13,598	5,707
Capital Outlay	3,494	11,037	11,037
Total Expenditures	718,348	587,058	183,841
Ending Balance	<u>71,222</u>	<u>60,823</u>	<u>73,953</u>

AGENCY 05 - SUPREME COURT

**FUND 20570 – COUNSEL FOR DISCIPLINE CASH FUND (24-229)
EXPENDED IN PROGRAM 52**

Fund Description

The structure of the disciplinary system for lawyers in Nebraska is defined by rule of the Supreme Court. Historically, the Counsel for Discipline had been housed within the Nebraska State Bar Association. Beginning January 1, 2001, this function is now under the Supreme Court. The operation is funded by an assessment for disciplinary enforcement purposes to each lawyer who has a Nebraska license.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Attorney Assessment (Rule 1 (E))			
Active Members	\$80	80	80
Inactive Members	\$40	40	40

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	189,086	369,846	538,800
Revenue:			
Attorney assessments & other income	607,958	605,818	620,754
Total Revenue	607,958	605,818	620,754
Expenditures:			
Salaries and Benefits	315,171	326,848	338,900
Operating Expenses	99,357	102,011	75,132
Travel	12,669	7,989	7,074
Capital Outlay	0	15	0
Total Expenditures	427,197	436,863	421,106
Ending Balance	<u>369,846</u>	<u>538,800</u>	<u>738,448</u>

AGENCY 05 - SUPREME COURT

**FUND 20580 – PROBATION PROGRAM CASH FUND (29-2262.07)
EXPENDED IN PROGRAM 435**

Fund Description

This fund was created by LB 46, 2003. It is to be used by the probation administrator, in consultation with the Community Corrections Council, to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced probation-based programs, and to purchase services to provide such programs aimed at enhancing adult probationer supervision in the community and treatment needs of probationers.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Regular Probation and Intensive Supervision Probation enrollment fee (29-2262.06)	\$30	30	30
Regular Probation programming fee (29-2262.06)	\$25/month	25/month	25/month
Intensive Supervision Probation programming fee (29-2262.06)	\$35/month	35/month	35/month

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,477,700	3,999,830	6,592,239
Revenue:			
Probation enrollment fee	428,908	450,605	425,765
Regular Probation programming fee	1,893,747	2,047,124	2,022,431
Intensive Supervision programming fee	107,336	144,325	160,913
Investment and other income	92,140	214,120	2,242,281
Total Revenue	2,522,131	2,856,174	4,851,390
Expenditures:			
Salaries and Benefits	0	18,950	1,227,458
Operating Expenses	0	146,968	2,311,407
Travel	0	97,846	129,428
Capital Outlay	0	0	20,813
Total Expenditures	0	263,764	3,689,106
Ending Balance	<u>3,999,830</u>	<u>6,592,239</u>	<u>7,754,523</u>

AGENCY 05 - SUPREME COURT

**FUND 20590 CIVIL LEGAL SERVICES FUND (25-3009)
EXPENDED IN PROGRAM 52**

Fund Description

LB 746, 2006, created the Civil Legal Services Fund, and it also imposed a fee on court filings that is credited to this fund. The Civil Legal Services Fund shall be used to provide grants for civil legal services to eligible low-income persons. The State Court Administrator shall distribute grants pursuant to section 25-3008.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Civil Legal Services Fee (25-3010)	----	----	\$1

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Civil Legal Services Fee	0	0	67,696
Investment income	0	0	308
Total Revenue	0	0	68,004
Expenditures:			
Aid	0	0	20,000
Total Expenditures	0	0	20,000
Ending Balance	<u>0</u>	<u>0</u>	<u>48,004</u>

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AGENCY 05 - SUPREME COURT

**FUND xxxxxx - PARENTING ACT FUND (43-2943)
EXPENDED IN PROGRAM 52**

Fund Description

Laws 2007, LB554, created the Parenting Act Fund. The State Court Administrator, through the Office of Dispute Resolution, approved mediation centers, and court conciliation programs, shall use the fund to carry out the Parenting Act.

Because the law is operative on January 1, 2008, there was no activity in the fund during the time period covered by this update.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Dissolution of marriage fee (33-106.03)	----	----	----
Legal services fee (33-107.02)	----	----	----

The dissolution of marriage fee is \$75 and the legal services fee is \$65. The Parenting Act Fund receives \$50, and the amount above \$50 of each of the respective fees is deposited into funds as set out in the abovementioned statutes.

AGENCY 07 - GOVERNOR'S OFFICE; POLICY RESEARCH AND ENERGY OFFICE

**FUND 28120 - SCHOOL WEATHERIZATION FUND (57-705)
EXPENDED IN PROGRAM 107**

Fund Description

The School Weatherization Program sunset on June 30, 1996. This fund remains active for the deposit of repayments received by the Energy Office from school districts. The last loan repayment is scheduled to be made in FY 10/11.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Originally funded by a portion of severance taxes (57-705) from non-school lands (2% stripper oil and gas; 3% non-stripper oil and gas). No taxes have gone to the fund since June 30, 1990.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	20,440	2,567	3,130
Revenue:			
Investment interest	485	648	614
Miscellaneous Adjustment	0	26,489	27,854
Total Revenue	485	27,137	28,468
Expenditures:			
Personal services	16,086	23,569	25,627
Operating expenses	2,272	3,005	2,604
Total Expenditures	18,358	26,574	28,231
Ending Balance	<u>2,567</u>	<u>3,130</u>	<u>3,367</u>

AGENCY 07 - GOVERNOR'S OFFICE; POLICY RESEARCH AND ENERGY OFFICE

**FUND 28130 - STATE ENERGY OFFICE CASH FUND (81-1607.01)
EXPENDED IN PROGRAM 106**

Fund Description

In 1993, LB 670 provided \$300,000 in Severance Taxes to be used for Energy Office administration, energy efficiency activities, and natural gas technical assistance. Natural gas technical assistance has been replaced with renewable energy activities such as information, promotion, data collection, and marketing of renewable energy resources such as biomass (including ethanol), wind and solar.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Severance Taxes (portion) (57-705)	Up to \$300,000 per year as determined by the Legislature		

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	145,223	92,478	83,992
Revenue:			
Severance taxes	300,000	300,000	300,000
Investment interest	4,558	4,236	2,233
Sale of surplus property	304	0	84
Other private sources	34,629	38,225	42,672
Miscellaneous	(10,663)	35,140	510
Total Revenue	328,828	377,601	345,499
Expenditures:			
Personal services	272,008	285,548	292,681
Operating	17,844	28,291	33,031
Travel	4,221	913	667
Aid	87,500	71,335	48,023
Total Expenditures	381,573	386,087	374,402
Ending Balance	<u>92,478</u>	<u>83,992</u>	<u>55,089</u>

AGENCY 09 - SECRETARY OF STATE

**FUND 20910 - NEBRASKA COLLECTION AGENCY FUND (45-621)
EXPENDED IN PROGRAM 053**

Fund Description

Money in this cash fund is used to administer the provisions of the collection agency act under which the Secretary of State investigates, regulates, and licenses collection agencies. All fees collected pursuant to this act are deposited in the cash fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Collections Certificate with seal (45-620)	\$10	\$10	\$10
Collection agency license fees (45-620)	\$35-200	\$35-200	\$35-200
Solicitor's Certificate (45-620)	\$1	\$1	\$1
Investigation Fee (45-606)	\$200	\$200	\$200
Records Copy Fee	\$1/page	\$1/page	\$1/page

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	270,752	332,893	398,349
Revenue:			
Collection agency license fees	63,125	54,231	63,230
Solicitor's certificate fee	52,451	54,581	60,265
Investment interest	10,931	15,061	20,211
Total Revenue	126,507	123,873	143,706
Expenditures:			
Personal services	52,743	45,644	52,013
Operating expenses	9,065	10,013	8,694
Travel expenses	2,558	2,760	1,978
Total Expenditures	64,366	58,417	62,685
Ending Balance	<u>332,893</u>	<u>398,349</u>	<u>479,370</u>

AGENCY 09 - SECRETARY OF STATE

**FUND 20920 - CORPORATIONS CASH FUND (FORMERLY UNIFORM
LIMITED PARTNERSHIP CASH FUND) (67-293)
EXPENDED IN PROGRAM 051**

Fund Description

One-third of the domestic and foreign corporation and limited liability company fees are deposited into this fund. Also included is one-half of the domestic and foreign limited partnerships fees. The remainder of the fees goes to the General Fund. Money is expended to cover the cost of operation for the Corporation Division.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for Schedule of Fees and Taxes.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

864,257

680,524

881,776

Revenue:			
Domestic filing fees	295,603	232,211	137,359
Foreign filing fees	95,024	71,270	71,853
Domestic limited partnership	20,775	17,875	18,343
Foreign limited partnership	8,993	9,338	8,670
Interest	20,990	31,860	45,653
Other	23,615	308,879	495,651
Transfers Out	-465,000	0	0
Total Revenue	160,313	671,433	777,529

Expenditures:			
Personal services	215,189	276,877	300,049
Operating expenses	127,443	188,280	177,176
Capital outlay	0	4,518	0
Travel	1,414	506	325
Total Expenditures	344,046	470,181	477,550

Ending Balance

680,524

881,776

1,181,755

AGENCY 09 - SECRETARY OF STATE

FUND 20920 - CORPORATIONS CASH FUND (67-293) (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Domestic Limited Partnerships (67-293)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Foreign Limited Partnerships (67-293)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Domestic Limited Liability Company (21-2634)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Foreign Limited Liability Company (21-2634)	\$100	\$100	\$100
Amendments	\$10	\$10	\$10
Domestic Corporations (33-101)	\$60/minimum*	\$60/minimum*	\$60/minimum*
Amendments	\$25*	\$25*	\$25*
Foreign Corporations (33-101)	\$130*	\$130*	\$130*
Amendments	\$25*	\$25*	\$25*
Nonprofit Corporations (21-1905)	\$10	\$10	\$10
Amendments	\$5	\$5	\$5
Nonprofit Biennial Fee (21-1905)	\$20	\$20	\$20
Certificates with Seal (21-2005)	\$10	\$10	\$10
Photocopies (21-2005)	\$1	\$1	\$1
General Partnerships (67-462)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10
Limited Liability Partnerships (67-462)	\$200	\$200	\$200
Amendments	\$10	\$10	\$10

*On the Domestic corporations fee, there is a varying fee based on authorized stock. A \$5 recording fee per page is also collected and included in this fund on all above.

AGENCY 09 - SECRETARY OF STATE

**FUND 20930 - RECORDS MANAGEMENT CASH FUND (84-1227)
EXPENDED IN PROGRAM 086**

Fund Description

This fund was established in FY 1984-85. Funds are expended to provide records management services and assistance to political subdivisions. All fees and revenue realized by the Secretary of State for these services and publications are placed in this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Records Analysis (84-1227)	\$50/hr, plus	\$50/hr, plus	\$50/hr, plus

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	776,669	761,393	821,301
Revenue:			
Professional and technical services	1,596,969	1,813,646	1,941,525
Interest	22,983	29,406	34,702
Total Revenue	1,619,952	1,843,052	1,976,227
Expenditures:			
Personal Services	6,475	112	0
Operating	1,627,563	1,780,305	1,922,545
Travel	1,190	504	5,506
Capital	0	2,223	0
Total Expenditures	1,635,228	1,783,144	1,928,051
Ending Balance	<u>761,393</u>	<u>821,301</u>	<u>869,477</u>

AGENCY 09 - SECRETARY OF STATE

**FUND 20940 - ADMINISTRATION CASH FUND (33-102)
EXPENDED IN PROGRAM 022**

Fund Description

The Secretary of State publishes the Nebraska Administrative Rules and Regulations. Non-state entities and private citizens are charged for copies of these manuals and updates. Funds are expended to offset printing, IMS and mailing costs of the rules and regulations and other associated administrative costs. This fund also receives 25% of the revenue for the commission and approving the bond of notaries public. The balance of these notary public fees flows to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Photocopies	15¢ - 25¢/page	15¢ -25¢/page	15¢ -25¢/page
Authentication with seal (33-101)	\$10	\$10	\$10
Notary Public Commission	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	205,348	196,088	178,133
Revenue:			
Reproduction and publication	15,696	14,245	15,272
Authentication with seal	5,995	3,810	3,460
Notary public fees	58,898	56,618	55,608
Investment Interest	7,277	7,729	8,213
Other/Adjustments	24,006	23,438	23,204
Total Revenue	111,872	105,840	105,757
Expenditures:			
Personal services	62,878	66,786	48,090
Operating Expenses	52,088	56,165	57,626
Travel Expenses	6,166	844	2,003
Total Expenditures	121,132	123,795	107,719
Ending Balance	<u>196,088</u>	<u>178,133</u>	<u>176,171</u>

AGENCY 09 - SECRETARY OF STATE

**FUND 20950 - VOTER REGISTRATION CASH FUND (32-204)
EXPENDED IN PROGRAM 022**

Fund Description

This fund is to be used to pay for the printing and distribution of voter registration forms.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Printing, duplicating and distribution of voter registration forms (sold to public and private entities)	5¢/form	5¢/form	5¢/form

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	9,799,413	17,831,720	6,332,157
Revenue:			
Sales of service	3,930	54,404	32,786
Transfers Out/Grants	9,294,123	-6,460,570	0
Interest	517,821	693,467	288,935
Total Revenue	9,815,874	-5,712,699	321,721
Expenditures:			
Personal Services	200,993	183,119	191,027
Operating Expenses	1,127,127	1,646,877	756,431
Travel Expenses	12,273	11,582	1,759
Capital Outlay	443,221	3,898,726	22,993
Government Aid	0	46,560	0
Total Expenditures	1,783,614	5,786,864	972,210
Ending Balance	<u>17,831,720</u>	<u>6,332,157</u>	<u>5,681,668</u>

AGENCY 09 - SECRETARY OF STATE

**FUND 26110- UNIFORM COMMERCIAL CODE CASH FUND (UCC 9-420)
EXPENDED IN PROGRAM 089**

Fund Description

This cash fund is the repository for all UCC filing fees received by the counties; filing fees received by the Secretary of State; and lien-list fees. The fund supports the operation of a centralized computer system for the filing and retrieval of farm liens, business liens and certain other statutory liens. This fund was transferred to the Secretary of State on December 31, 1986 from the UCC Filing Council which sunset on that date. LB 2 in the 1992 Third Special Session authorized transfers from this fund to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lien List Registration (52-1312)	\$30	\$30	\$30
Lien List Fees Paper List (52-1312)	\$200	\$200	\$200
Lien List Fees Fiche List (52-1312)	\$25	\$25	\$25
Lien list fees – CD-Rom (52-1312)	\$145	\$145	\$165

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	563,366	965,987	1,422,764

Revenue:			
General business fees	496,530	440,023	425,896
Investment income	25,165	47,812	73,086
Other	1,355	0	15,792
Sale of Services	620,704	692,508	671,804
Total Revenue	1,143,754	1,180,343	1,186,578

Expenditures:			
Personal services	419,801	439,398	488,354
Operating expenses	300,202	270,076	296,433
Travel expenses	2,048	3,416	3,136
Capital outlay	19,082	10,676	0
Total Expenditures	741,133	723,566	787,923

Ending Balance	<u>965,987</u>	<u>1,422,764</u>	<u>1,821,419</u>
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AGENCY 09 - SECRETARY OF STATE

**FUND 50900 - MICROGRAPHIC SERVICES FUND (84-1226)
EXPENDED IN PROGRAM 86**

Fund Description

Funds are received in this revolving fund from other state agencies utilizing storage and micrograph and computer output microfilm services provided by the Secretary of State. All expenses of the micrographic services, equipment procurement and state records center subprograms are paid for out of this revolving fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
	Actual cost through DAS Master Lease Program.		
Equipment rent fees (84-1225)			
Tape Library Maintenance	\$30 - \$75/month	\$30 - \$75/month	\$30 - \$75/month
Pallet Storage	\$10/month	\$10/month	\$10/month
Records Center Storage	\$.37/c.f./month	\$.37/c.f./month	\$.37/c.f./month
Air Conditioned Storage	\$.75/c.f./month	\$.75/c.f./month	\$.75/c.f./month
Scanning Software	Cost + 25%	Cost + 25%	Cost + 25%
Scanning Services	\$.05 - \$.10/image	\$.05 - \$.10/image	\$.05 - \$.10/image
Microfilming Services	\$.05 - \$.784/image	\$.05 - \$.784/image	\$.05 - \$.784/image
Develop 16mm Microfilm 1-100'	\$4.75/roll	\$4.75 roll	\$4.75 roll
Diazo Duplicate 16mm Film	\$7.90/roll	\$7.90/roll	\$7.90/roll
Silver Duplicate 16mm Film	\$15.75/roll	\$15.75/roll	\$15.75/roll
Develop 35mm Microfilm 1-100'	\$7.05/roll	\$7.05/roll	\$7.05/roll
Diazo Duplicate 35mm Film	\$10.25/roll	\$10.25/roll	\$10.25/roll
Silver Duplicate 35mm Film	\$20.90/roll	\$20.90/roll	\$20.90/roll
Microfilm Equipment Service Contract	Cost + 1.5%	Cost + 1.5%	Cost + 1.5%
Non-Contract Service	Cost + 2.5%	Cost + 2.5%	Cost + 2.5%

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	331,650	485,077	518,748
Revenue:			
Professional and technical services	922,045	792,975	914,914
Investment interest	12,180	20,533	25,996
Sale of surplus property	133	35	878
Total Revenue	934,358	813,543	941,788
Expenditures:			
Personal services	377,611	380,314	404,575
Operating expense	386,387	392,415	400,888
Travel expense	8,119	6,185	5,226
Capital outlay	8,814	958	1,689
Total Expenditures	780,931	779,872	812,378
Ending Balance	<u>485,077</u>	<u>518,748</u>	<u>648,128</u>

AGENCY 10 - STATE AUDITOR

**FUND 21010 - COOPERATIVE AUDIT CASH FUND (84-304, 84-321)
EXPENDED IN PROGRAM 525**

Fund Description

The fund is used for payment for services performed by the Auditor of Public Accounts for state agencies, political subdivisions, and grantees of federal funds disbursed by a receiving agency for which reimbursement is entitled. Audits are performed under agreement for federal grant awards received by state agencies and for contractual audits of counties or other political subdivisions or entities. Audits are paid for by the entity involved.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Reproduction Fees (84-304)	30¢/copy	30¢/copy	30¢/copy
Cooperative Audit Contracts (84-304, 84-321)			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	60,057	116,482	208,058
Revenue:			
Professional and technical services	85,704	43,015	56,333
Investment interest	3,665	7,137	9,191
Special audits	49,104	86,768	132,959
State-federal audits	502,000	549,978	482,000
Lottery	39,215	35,767	38,465
Other	3,671	50,473	50,796
Total Revenue	683,359	773,138	769,744
Expenditures:			
Personal services	244,892	543,432	566,418
Operating expenses	378,004	130,750	216,166
Travel expenses	4,038	7,380	8,745
Total Expenditures	626,934	681,562	791,329
Ending Balance	116,482	208,058	186,473

AGENCY 11 - ATTORNEY GENERAL

**FUND 21110 - ODOMETER FRAUD CASH FUND (60-154)
EXPENDED IN PROGRAM 274**

Fund Description

For each original certificate of title issued by a county for a motor vehicle or trailer, the fee shall be ten dollars. Three dollars and twenty-five cents shall be retained by the county. Four dollars shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund. Two dollars shall be remitted to the State Treasurer for credit to the General Fund. Seventy-five cents shall be remitted to the State Treasurer for credit as follows: Twenty cents to the Motor Vehicle Fraud Cash Fund; forty-five cents to the Nebraska State Patrol Cash Fund; and ten cents to the Nebraska Motor Vehicle Industry Licensing Fund.

For each original certificate of title issued by a county for an all-terrain vehicle or a minibike, the fee shall be ten dollars. Three dollars and twenty-five cents shall be retained by the county. Four dollars shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund. Two dollars shall be remitted to the State Treasurer for credit to the General Fund. Seventy-five cents shall be remitted to the State Treasurer for credit as follows: Twenty cents to the Motor Vehicle Fraud Cash Fund; and fifty-five cents to the Nebraska State Patrol Cash Fund.

For each original certificate of title issued by the department for a vehicle except as provided in section 60-159.01, the fee shall be ten dollars, which shall be remitted to the State Treasurer for credit to the Motor Carrier Division Cash Fund.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-075</u>
Motor vehicle title fee	10.00	10.00	10.00
Amount to Motor Vehicle Cash Fund (60-115)	4.00	4.00	4.00
Amount to Attorney General (60-115)	0.20	0.20	0.20
Amount to General Fund	2.00	2.00	2.00
Amount to Motor Vehicle Industry Licensing Fund	0.10	0.10	0.10
Direct to counties	3.25	3.25	3.25
Direct to State Patrol	0.45	0.45	0.45

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	7,174	3,828	6,266
Revenue:			
Motor vehicle title fees	119,272	113,296	114,764
Investment interest	370	359	303
Other/Adjustments	0	(6,618)	(2,437)
Total Revenue	119,642	107,037	112,630
Expenditures:			
Personal services	122,652	104,504	115,630
Operating expenses	336	95	54
Total Expenditures	122,988	104,599	115,684
Ending Balance	<u>3,828</u>	<u>6,266</u>	<u>3,212</u>

AGENCY 11 - ATTORNEY GENERAL

**FUND 51110 - DEPARTMENT OF JUSTICE REVOLVING FUND (84-219)
EXPENDED IN PROGRAMS 271-274**

Fund Description

This fund was created administratively in 1986 and was codified in statute in 1994 (LB 1194). The Attorney General's Office contracts with other State Agencies to provide additional legal services to those agencies in specialized areas. Agencies contracting with the Attorney General's Office include the Department of Health and Human Services, Department of Environmental Quality, Department of Administrative Services, Department of Banking, Department of Motor Vehicles, Public Service Commission and Workers' Compensation Court.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
NONE			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	104,178	788	3,323
Revenue:			
Professional and technical sales and charges	499,706	657,194	733,617
Investment interest	2,943	2,992	3,450
Total Revenue	502,649	660,186	737,067
Expenditures:			
Personal services	606,040	657,611	717,784
Operating Expenses	0	40	604
Total Expenditures	606,040	657,651	718,388
Ending Balance	<u>788</u>	<u>3,323</u>	<u>22,002</u>

AGENCY 12 - STATE TREASURER

**FUND 21180 – TREASURY MANAGEMENT CASH FUND (84-618)
EXPENDED IN PROGRAM 503**

Fund Description

A pro-rata share of the budget appropriated for the treasury management functions of the State Treasurer is charged to the income of each fund held in invested cash. Prior to this cash fund's creation (LB 424, 2003), the treasury management function was General Funded.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

A pro-rata share of funds invested in cash is transferred to cover the appropriation.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

178,545

163,492

77,964

Revenue:			
Surcharge	388,577	573,647	670,134
Investment interest	8,561	8,586	4,449
Adjustments	8,426	7,829	6,984
Total Revenue	405,564	590,062	6,984

Expenditures:			
Personal services	325,518	422,613	484,701
Operating expenses	76,533	126,724	105,515
Travel expenses	5,912	11,302	8,038
Capital outlay	12,654	99,293	76,707
Total Expenditures	420,617	659,932	674,961

Ending Balance

163,492

77,964

84,570

AGENCY 12 - STATE TREASURER

**FUND 21200 - UNCLAIMED PROPERTY CASH FUND (69-1317)
EXPENDED IN PROGRAM 512**

Fund Description

Expenses of the Unclaimed Property Program are paid for from this fund, including costs in connection with the sale of abandoned property, mailing and publication of notices regarding unclaimed property, and administering the program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Funds are transferred as needed from the Escheat Trust Fund (Fund 6128)	--	--	--

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	94,872	116,531	110,205
Revenue:			
Operating transfers in	588,413	524,490	622,127
Investment interest	6,787	16,438	21,223
Adjustments	(55,117)	(2,449)	33,087
Total Revenue	540,083	538,479	676,437
Expenditures:			
Personal services	281,625	333,021	382,581
Operating expenses	206,303	198,759	253,158
Travel expenses	14,489	9,423	9,991
Capital outlay	16,007	3,602	17,922
Total Expenditures	518,424	544,805	663,652
Ending Balance	<u>116,531</u>	<u>110,205</u>	<u>122,990</u>

AGENCY 12 - STATE TREASURER

**FUND 21240 – EDUCATIONAL SAVINGS PLAN ADMINISTRATIVE FUND (85-1804)
EXPENDED IN PROGRAM 505**

Fund Description

Expenses of the Educational Savings Plan are paid for from this fund. Funds generated from earnings on the trust are transferred in an amount equal to the appropriation.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Funds are transferred from earnings on the trust	--	--	--

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	56,060	69,059	209,443
Revenue:			
Operating transfers in	306,720	386,713	740,819
Investment interest	2,462	5,486	19,241
Adjustments	(26,956)	(490)	36,100
Total Revenue	282,226	391,709	796,160
Expenditures:			
Personal services	56,755	46,154	66,662
Operating expenses	206,574	191,979	254,691
Travel expenses	5,694	13,018	11,607
Capital outlay	204	174	2,617
Total Expenditures	269,227	251,325	335,577
Ending Balance	<u>69,059</u>	<u>209,443</u>	<u>670,026</u>

AGENCY 12 - STATE TREASURER

**FUND 21260 - MIRF (18-2604)
EXPENDED IN PROGRAM 118**

Fund Description

The Municipal Infrastructure Redevelopment Fund (MIRF) was established by LB 143 in 1989. The bill provided that beginning in FY 1989-90 and continuing for 20 years, \$4.5 million of annual cigarette tax receipts are to be deposited in this fund and utilized as aid to municipalities (on a per capita basis) for a variety of infrastructure projects. LB 11 in the 1992 Special Session reduced the amount of cigarette tax receipts to this fund to \$3,750,000 in FY 1993-94 and \$3,000,000 in FY 1994-95 and subsequent years. In 2003-04 and 2004-05 the amount of MIRF funding was reduced to \$520,000 and provided to the City of Lincoln. The reduction to \$520,000 was off-set with a corresponding increase in the Aid to Municipalities funding.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Portion of cigarette tax receipts (77-2602)	\$520,000	\$520,000	\$520,000

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	528,627	283,759	299,871
Revenue:			
Tobacco products taxes	520,000	520,000	520,000
Investment interest	15,132	16,112	18,642
Total Revenue	535,132	536,112	538,642
Expenditures:			
Distribution of aid	780,000	520,000	520,000
Total Expenditures	780,000	520,000	520,000
Ending Balance	<u>283,759</u>	<u>299,871</u>	<u>318,513</u>

AGENCY 12 - STATE TREASURER

**FUND 21270 - STATE TREASURER ADMINISTRATIVE FUND (84-617)
EXPENDED IN PROGRAM 512**

Fund Description

Funds received by the State Treasurer pursuant to his or her administrative duties shall be credited to this fund. This included:

- a) Payments for returned check charges and returned electronic payments
- b) Payments for wire transfers initiated by the State Treasurer at the request of state agencies
- c) Payments for copies of cashed state warrants
- d) Payments for copies, including microfilm, computer disk or magnetic tape, of listings relating to outstanding state warrants
- e) Payments for copies, including microfilm, computer disk or magnetic tape of listings of owners of unclaimed property held by the State Treasurer pursuant to the Uniform Disposition of Unclaimed Property Act.

Money in the fund received pursuant to a) through d) shall be credited to the General Fund quarterly. Money in the State Treasurer Administrative Fund received pursuant to e) shall be credited to the Unclaimed Property Cash Fund. The State Treasurer may retain the amount he or she deems appropriate for purposes of making change for cash payments.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Returned check	\$5/check	\$20/check	\$20/check
Returned ACH		\$20/ACH item	\$20/ACH item
Warrant copy	\$1.75	\$1.75	\$1.75

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,896	26,743	17,996
Revenue:			
Reproductions and publications	3,108	3,217	(3,629)
Other services	61,730	68,240	80,180
Interest	445	579	770
Transfer out to General Fund	(42,436)	(80,783)	(74,560)
Total Revenue	22,847	(8,747)	6,390
Ending Balance	<u>26,743</u>	<u>17,996</u>	<u>20,757</u>

AGENCY 12 - STATE TREASURER

**FUND 21290 – MUTUAL FINANCE ASSISTANCE FUND (35-1203)
EXPENDED IN PROGRAM 117**

Fund Description

The Mutual Finance Assistance Act was passed in 1998 (LB 1120). The fund shall be used to provide assistance to rural or suburban fire protection districts and mutual finance organizations. Districts and organizations that qualify for funds shall receive \$10 times the assumed population in the district or organization.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Insurance tax premium	10%	10%	10%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,333,334	1,690,111	3,324,255
Revenue:			
Insurance tax premium	5,022,996	6,662,835	6,645,128
Interest	23,831	28,592	37,646
Due to Fund/Adjustments	37,454	1,981,028	301,579
Transfer out (to General Fund)	(3,333,334)	(3,390,111)	(6,646,498)
Total Revenue	1,750,947	5,282,344	337,855
Expenditures:			
Public assistance	3,394,170	3,648,200	3,650,000
Total Expenditures	3,394,170	3,648,200	3,650,000
Ending Balance	<u>1,690,111</u>	<u>3,324,255</u>	<u>12,110</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21300 - STATE DEPARTMENT OF EDUCATION CASH FUND (79-1064)
EXPENDED IN PROGRAMS 025, 351, 401 & 402**

Fund Description

The funds in the State Department of Education Cash Fund are used for various activities throughout the Department. Miscellaneous grants are administered by the Department through this cash fund. The fund is also used by the Division of Vocational Rehabilitation to provide rehabilitation services. Curriculum, instructional technology and early childhood-related materials and training courses are purchased, developed or provided and sold via this cash fund. The fund is also used to manage the finances of student vocational organizations and for facility maintenance at the state schools. Money in this fund may be transferred to the General Fund at the direction of the Legislature.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Publications, Training, Services, Grants (79-1064, 79-319, 79-1323)	At cost/actual	At cost/actual	At cost/actual
Student Organization Fees (79-298)	Actual	Actual	Actual
Residential school receipts (79-1150)	Actual	Actual	Actual

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,583,539	1,823,796	2,040,949
Adjustment:	0	(99)	0

Revenue:			
Grants – Federal/Local/State	405,035	332,602	16,575
Sale of supplies, materials and services	38,100	5,479	11,386
Reproduction & publications	1,002	6,548	519
Interest income	50,332	77,709	91,910
Donations & contributions	1,397	4,237	2,600
Grants & reimbursements– Non-government sources	3,691	133,692	373,915
Registration and license fees	7,750	8,475	5,597
Adjustment	406	5	285
Total Revenue	507,713	568,747	502,787

Expenditures:			
Dept. Administration/Commissioner's Office	205,137	93,729	197,469
Vocational Rehabilitation Services	36,019	254,926	139,780
Ctr. for the Educ. of the Blind and Vis. Hand.	24,786	0	0
Services for the Deaf & Hard of Hearing	1,514	2,840	1,534
Total Expenditures	267,456	351,495	338,783

Ending Balance	<u>1,823,796</u>	<u>2,040,949</u>	<u>2,204,953</u>
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AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21310 - PROFESSIONAL PRACTICES COMMISSION CASH FUND (79-810)
EXPENDED IN PROGRAM 614**

Fund Description

The Professional Practices Commission Cash Fund is used by the Professional Practices Commission to regulate and police the teaching profession based on established standards of ethics and competency for educators. The fund is used to respond to complaints filed against school district professionals and to provide information to interested persons about the educator's professional obligations. Beginning in 2003-04, \$13 of the \$45 fee for teacher certificates is deposited in this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Teacher Certificate Fee (79-810)	\$13	\$13	\$13

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	134,041	159,003	192,612
Revenue:			
Teacher certificate fees	118,385	127,413	124,558
Interest income/miscellaneous	4,827	6,932	9,200
Total Revenue	123,212	134,345	133,758
Expenditures:			
Operation of Professional Practices Commission	98,250	100,736	100,810
Total Expenditures	98,250	100,736	100,810
Ending Balance	<u>159,003</u>	<u>192,612</u>	<u>225,560</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21320 – PRIVATE POSTSECONDARY CAREER SCHOOLS CASH FUND (85-1643)
EXPENDED IN PROGRAM 025**

Fund Description

The fees deposited in the fund are used to administer the Private Postsecondary Career School Act, beginning July 1, 1999. Prior to 1999-00, the fees collected pursuant to the act were deposited in the General Fund. The State Board of Education establishes fees for the authorization to operate, agent's permits and the accreditation of private postsecondary career schools based upon statutory maximum fees. The board may increase fees by up to 20% for FY04, FY05 and FY06. Beginning in FY07, fees shall be established sufficient to cover administration, but cannot be increased by more than 10% per year.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Agents' permits (85-1643)			
Initial - Instate/Out of State	\$50/\$100	\$50/\$100	\$50/\$100
Renewal - Instate/Out of State	\$20/\$40	\$20/\$40	\$20/\$40
Authority to Operate (85-1643)			
Initial		\$200 + \$20/program of study	
Renewal		\$100 + \$20/program of study	
Branch Facility	\$100	\$100	\$100
Accreditation (85-1643)	\$100	\$100	\$100

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	109,743	95,973	86,348
Revenue:			
Reproduction and publications	2,100	2,350	2,230
Agents' permits	30,499	34,376	37,023
Licensures	7,172	8,679	9,528
Interest income/other	3,675	3,923	3,824
Total Revenue	43,566	49,328	52,605
Expenditures:			
Other operating expense	57,336	58,953	62,333
Total Expenditures	57,336	58,953	62,333
Ending Balance	<u>95,973</u>	<u>86,348</u>	<u>76,620</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21330 – ATTRACTING EXCELLENCE TO TEACHING FUND (79-8,136)
EXPENDED IN PROGRAM 161**

Fund Description

The fund is allocated as loans to eligible students who (a) graduate in the top quarter of their high school class or have at least a 3.0 average; (b) complete a teacher education program at an eligible institution; and (c) commit to teach in an accredited public or private school in the state. Up to \$2,500 per year may be loaned to a student for up to five years. Priorities for loans are to students majoring in subject shortage areas as defined by the State Department of Education. Loans are forgiven annually in an amount equal to the amount borrowed for one year, if a person teaches in the state. Loans are forgiven for two years for each one year of teaching in a very sparse or high poverty school. Loans must be repaid if a person opts to not teach in the state.

The source of grant funds are lottery proceeds from the Education Innovation Fund. Initially, in 2006-07, \$250,000 was deposited in the fund. The annual deposit grows by \$250,000 per year over a four year period until the amount reaches \$1 million per year in 2009-10. The deposit remains at this amount through 2015-06.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lottery proceeds (9-812)	-----	-----	\$250,000

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance – loans set up	0	0	2,500
Revenue:			
Operating Transfers In – Lottery			250,000
Interest income			3,566
Total Revenue	0	0	253,566
Expenditures:			
Loans			240,000
Total Expenditures	0	0	240,000
Ending Balance	<u>0</u>	<u>0</u>	<u>16,066</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21350 - DIAGNOSTIC RESOURCE CENTER CASH FUND (79-1176)
EXPENDED IN PROGRAM 25**

Fund Description

The Diagnostic Resource Center Cash Fund was used for the operation of the Diagnostic Resource Center at Cozad prior to 1998-99. School districts were charged for diagnostic services based upon billing 10% of the allowable excess cost special education rate for school-age and preschool students. Workshop fees and media center receipts were used to provide such services. Beginning in 1996-97, the State Department of Education entered into a contract and lease agreement with Educational Service Unit #10 to operate the program. All fees used to provide the program were received by ESU #10 beginning in 1998-99. The remaining balance in the cash fund was granted to ESU #10 in 2004-05.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Diagnostic Services (79-1171)	N/A	N/A	N/A

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	56,992	0	0
Revenue:			
Interest income	1,856		
Total Revenue	1,856	0	0
Expenditures:			
Maintenance of the Diagnostic Resource Center	0		
Aid to Local Governments	58,848		
Total Expenditures	58,848	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21365 – EARLY CHILDHOOD EDUCATION ENDOWMENT CASH FUND (79-1104.01)
EXPENDED IN PROGRAM 025**

Fund Description

The cash fund is used for grants to school districts for early childhood education programs for at-risk children from birth to age three. Grants are provided for up to 50% of the total budget of each program. Up to 5% of funds may be used each year for evaluation and technical assistance. Grants are provided from the interest, earnings and proceeds of the Nebraska Early Childhood Education Endowment.

A private endowment provider selected as the endowment provider was required to commit at least \$20 million within five years. One million was to be placed by the private endowment provider in the fund prior to December 31, 2006 and at least \$5 million by June 30, 2007. In addition to the private funds, prior to July 1, 2007, the interest income from \$40 million from Cash Reserve Fund was used to fund the endowment. After this date, the \$40 million investment in the endowment fund by the state comes from the Permanent School Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Early Childhood Education Endowment (79-1104.01)	-----	-----	Interest & earnings

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Income from Endowment			820,656
Total Revenue	0	0	820,656
Expenditures:			
Operating expenses			58
Total Expenditures	0	0	58
Ending Balance	<u>0</u>	<u>0</u>	<u>820,598</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21390 - CERTIFICATION FUND (79-810)
EXPENDED IN PROGRAM 25**

Fund Description

The funds received by the Certification Fund are used by the State Department of Education to administer the certification of school teachers and administrators in the state and to maintain a complete accurate record system of such certificates. Beginning in 2003-04, thirty-two dollars of the \$45 fee for a teacher certificate is deposited in this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Teacher Certificate Fee (79-810)	\$32	\$32	\$32

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	405,940	313,389	269,633
Revenue:			
Teacher certificate fee	314,185	336,880	333,222
Interest income/donations	12,735	12,091	11,717
Reimbursement-Non-government services	45,772	45,681	44,190
Total Revenue	372,692	394,652	389,129
Expenditures:			
Teacher certification activities	465,243	438,408	452,001
Total Expenditures	465,243	438,408	452,001
Ending Balance	<u>313,389</u>	<u>269,633</u>	<u>206,761</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21470 – SCHOOL TECHNOLOGY FUND (79-1310)
EXPENDED IN PROGRAM 25**

Fund Description

The School Technology Fund was established on July 1, 1996. Funds remaining in the School Weatherization Fund on that date were transferred to the newly created fund for the purpose of providing schools with a direct connection to a statewide public computer information network. Any funds received from the repayment of energy loans were also deposited in the School Technology Fund. The State Department of Education awarded technology grants to schools based upon priorities established in statute.

The Legislature terminated the technology grant program to schools during the 2nd Special Session (2002). Projects completed by July 31, 2002 were eligible for reimbursement. After these projects were funded, any funds received from energy loan repayments were deposited in the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Transfer from School Weatherization Fund (79-1310)	N/A	N/A	N/A
Energy loan repayments (79-1310)	Loan repayments	Loan repayments	Loan repayments

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	487,873	0	0
Revenue:			
School Weatherization repayments	0		
Interest income	7,332		
Operating transfers out	-68,110		
Transfer to the General Fund	333,421		
Total Revenue	272,643	0	0
Expenditures:			
Aid for technology projects	760,516		
Total Expenditures	760,516	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21480 – TUITION RECOVERY CASH FUND (85-1654)
EXPENDED IN PROGRAM 25**

Fund Description

The Tuition Recovery Cash Fund was created effective September 9, 1993, to receive annual assessments from private postsecondary career schools. The fund is to be used to pay the claims of students who lose tuition or fees when a private postsecondary career school terminates operations. Each private postsecondary career school in the state is assessed one-tenth of one percent of the prior school year's gross tuition until the fund reaches a minimum level. The fund shall be maintained at a minimum of \$150,000 to a maximum of \$300,000. Funds in excess of the maximum shall be used as directed by the State Board of Education to provide grants or scholarships for students attending the private career schools. No claims have been paid through 2004-05.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Assessment of Private Postsecondary Career Schools (85-1656)	Formula	Formula	Formula

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	192,064	202,602	213,724
Revenue:			
Assessments	3,596	2,643	762
Interest income/other	6,942	8,479	10,053
Total Revenue	10,538	11,122	10,815
Expenditures:			
Tuition/fees recovery	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>202,602</u>	<u>213,724</u>	<u>224,539</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21485 – SCHOOL DISTRICT REORGANIZATION FUND (79-1012)
EXPENDED IN PROGRAM 025**

Fund Description

The fund is used for incentive payments to reorganized school districts. The reorganizations must occur after May 31, 2005 and before June 1, 2007. Incentives are computed per a formula which is based on the number of students moving from a Class II or Class III school district with less than 390 students into a reorganized Class II, III, IV or V district with at least 390 students. The final payment of incentives for 2006-07 will occur in 2007-08.

The source of revenue for the fund is a \$1 million annual transfer of lottery proceeds from the Education Innovation Fund in 2005-06 and 2006-07.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lottery Proceeds (9-812)	-----	\$1,000,000	\$1,000,000

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	373,654
Revenue:			
Transfer from Education Innovation Fund		1,000,000	1,000,000
Interest income		20,159	47,888
Total Revenue	0	1,020,159	1,047,888
Expenditures:			
Tuition/fees recovery		646,505	0
Total Expenditures	0	646,505	0
Ending Balance	<u>0</u>	<u>373,654</u>	<u>1,421,542</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 21490 – EDUCATION INNOVATION FUND (9-812)
EXPENDED IN PROGRAM 161**

Fund Description

The Education Innovation Fund initially received 49.5% of the money remaining in the State Lottery Operation Trust Fund after an initial transfer and the payment of prizes and operating expenses until October 1, 2003. The amount of lottery proceeds received by the fund was 24.75% in 2003-04 and 22.25% in 2004-05 and 2005-06. Beginning in 2006-07, the fund receives 19.75% of lottery funds, after the transfer, prizes and operating expenses.

The Legislature diverted the fund proceeds to the General Fund in FY04, FY05, and FY06, after the payment of Council expenses. Funds shown as grant expenditures in FY05 are for the completion of grants awarded in prior years. Lottery proceeds (\$1 million each FY) were also diverted from the fund in FY06 and FY07 to provide reorganization incentives for school districts. In 2006-07, the fund is to be initially allocated for reorganization incentives and the Attracting Excellence to Teaching loan forgiveness program (\$250,000). The remainder of the fund is to be carried over to 2007-08 to begin providing distance education equipment and incentives to school districts participating in distance education.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lottery funds (9-812)	Lottery	Lottery	Lottery

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,465,022	1,126,071	11,343
Revenue:			
Lottery funds (net)	-580,180	-1,102,425	4,431,329
Interest income	53,136	7,216	46,103
Miscellaneous adjustments	45,238	0	0
Total Revenue	-481,806	-1,095,209	4,477,432
Expenditures:			
Operations	35,230	19,519	5,608
Grants	821,915	0	
Total Expenditures	857,145	19,519	5,608
Ending Balance	<u>1,126,071</u>	<u>11,343</u>	<u>4,483,167</u>

AGENCY 13 - STATE DEPARTMENT OF EDUCATION

**FUND 51320 – DEPARTMENT OF EDUCATION REVOLVING FUND (79-303)
EXPENDED IN PROGRAM 25**

Fund Description

The Department of Education Revolving Fund contains money to finance the operation of administrative support programs of the Department. The revolving fund is supported by a system of charges for services rendered by the administrative support programs of the Department to other programs within the agency.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Sale of Services, supplies and materials (79-303)			
	----- Actual cost all years -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	260,222	267,757	270,402
Revenue:			
Employee/professional & technical services	377,058	362,336	140,328
Sale of supplies and materials	14,251	12,801	5,271
Interest income	11,034	13,514	14,423
Operating transfers	-2,034	-1,231	-1,292
Miscellaneous	2,780	6,384	3,391
Total Revenue	403,089	393,804	162,121
Expenditures:			
Technology	0	1,732	226
Administration/financial services	27,850	22,670	14,759
Planning/evaluation/data systems	58,745	18,883	18,118
Commissioner's office	308,959	347,874	85,926
Total Expenditures	395,554	391,159	119,029
Ending Balance	<u>267,757</u>	<u>270,402</u>	<u>313,494</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20450 – ENHANCED WIRELESS E-911
EXPENDED IN PROGRAM 583**

Fund Description

This program was established to provide enhanced wireless 911 service throughout the State of Nebraska.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Surcharge Revenues	\$.50 per line	\$.50 per line	\$.50 per line

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	7,446,796	11,153,568	12,436,379
Revenue:			
Surcharge	6,410,060	5,976,042	6,493,050
Interest	321,992	478,773	643,352
Miscellaneous Adjustment	0	(452,103)	47
Total Revenue	6,732,052	6,002,712	7,136,449
Expenditures:			
Personal Services	159,152	175,363	141,406
Operating Expenses	15,790	25,138	31,377
Travel Expenses	3,227	2,132	5,134
Capital Outlay	952	884	444
Aid	2,846,159	4,516,384	5,051,854
Total Expenditures	3,025,280	4,719,901	5,230,215
Ending Balance	<u>11,153,568</u>	<u>12,436,379</u>	<u>14,342,613</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 20460 – INTERNET ENHANCEMENT (86-2304)
EXPENDED IN PROGRAM 071**

Fund Description

This fund is utilized to provide financial assistance to counties and municipalities for the purpose of installing and delivering broadband or other advanced telecommunications infrastructure and service.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

Deposits to the fund result from the sharing of revenues from leasing of "dark fiber".

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

307,963

368,139

208,543

Revenue:			
Transfers In	0	0	34,764
Lease Proceeds	60,835	60,834	49,835
Interest	11,660	12,255	9,037
Total Revenue	72,495	73,089	93,636

Expenditures:			
Personal Services	8,064	7,321	7,786
Operating Expenses	1,121	399	1,285
Capital Expenses	184	0	83
Aid	2,950	224,965	33,542
Total Expenditures	12,319	232,685	42,696

Ending Balance

368,139

208,543

259,483

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21400 - GRAIN WAREHOUSE SURVEILLANCE FEES (88-552)
EXPENDED IN PROGRAM 60**

Fund Description

The Grain Warehouse Surveillance Cash Fund was established in FY 84-85 to account for personnel needs arising from the surveillance of troubled grain warehouses. Expenditures are unpredictable since personnel needs depend upon the amount and level of surveillance. Expenditures are either paid in advance or reimbursed by the warehouse under surveillance.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Grain Warehouse Surveillance Fee (88-552) plus	\$12.50/hour plus	\$12.50/hour plus	\$12.50/hour

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	17,748	9,713	9,304
Revenue:			
Interest	599	383	438
Total Revenue	599	383	438
Expenditures:			
Operating expenses	8,634	792	0
Total Expenditures	8,634	792	0
Ending Balance	<u>9,713</u>	<u>9,304</u>	<u>9,742</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21408 – MUNICIPAL RATE NEGOTIATION REVOLVING FUND (66-1841)
EXPENDED IN PROGRAM 790**

Fund Description

This fund was established to make loans to cities to provide for financing of negotiations for natural gas rate proceedings.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Transfers are made from the Severance Tax Fund			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	17,748	212,887	233,404
Revenue:			
Severance Taxes	30,000	30,000	30,000
Investment Interest	7,251	9,730	11,892
Transfers In/(Out)	0		
Total Revenue	37,251	39,730	41,892
Expenditures:			
Personal Services	0	18,063	19,095
Operating Expenses	0	1,147	1,275
Travel Expenses	0	3	0
Capital Outlay	0	0	46
Total Expenditures	0	19,213	20,416
Ending Balance	<u>212,887</u>	<u>233,404</u>	<u>254,880</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21409 – PSC REGULATION FUND (66-1841)
EXPENDED IN PROGRAM 790**

Fund Description

This fund was established to assist the Commission in the enforcement of the Nebraska Natural Gas Act and to provide for the office of the Public Advocate.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Industry Assessments			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	36,502	9,713	75,054
Revenue:			
Sale of Services	8,185	83,043	440,303
Investment Income	2,565	3,742	5,213
Industry Assessments	184,386	260,000	272,743
Other	7,335	65,604	(18,430)
Total Revenue	202,471	412,389	699,829
Expenditures:			
Personal Services	112,544	167,089	178,474
Operating expenses	65,200	174,943	452,374
Travel Expenses	3,493	3,754	3,187
Capital Outlay	863	1,262	474
Total Expenditures	182,100	347,048	634,509
Ending Balance	<u>9,713</u>	<u>75,054</u>	<u>140,374</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21410 - NEBRASKA TELEPHONE RELAY SYSTEM FUND (86-1304)
EXPENDED IN PROGRAM 64**

Fund Description

This fund was established in 1990-91 and contains surcharge revenue to provide for the cost of the Dual Party Relay system in Nebraska. Revenue is from a monthly surcharge on each telephone access number or functional equivalent in the State. The Commission is required, before April 1 each year, to hold a public hearing to determine the amount of the surcharge necessary to carry out the Telecommunications Relay System Act. The surcharge shall become effective July 1, following the change.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Surcharge revenue (86-1305)	\$.07 per line	\$.07 per line	\$.05 per line

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	317,428	422,726	696,915
Revenue:			
Surcharge revenue	1,428,959	1,506,240	1,194,114
Investment interest	14,377	22,738	35,016
Other Adjustments	0	(2,558)	13,571
Total Revenue	1,443,336	1,526,420	1,242,701
Expenditures:			
Personal services	72,349	57,724	60,386
Communication	884,711	863,648	774,517
Other operating	11,005	7,512	7,834
Travel	1,404	1,287	1,202
Other government aid	368,569	322,060	330,284
Total Expenditures	1,338,038	1,252,231	1,174,223
Ending Balance	<u>422,726</u>	<u>696,915</u>	<u>765,393</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21420 - MOISTURE TESTING FUND (89-1,104.1)
EXPENDED IN PROGRAM 060**

Fund Description

The Moisture Testing Cash Fund was established in 1992 (LB 366) to utilize the fees from moisture testing activities to fund the purchase and maintenance of moisture testing equipment. LB 735 (2003) changed statute to allow the fund to pay for any costs associated with the grain moisture measuring devices program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Moisture testing fees (89-1,104)	\$15 or \$30	\$15 or \$30	\$15 or \$30

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	17,621	20,323	20,131
Revenue:			
Moisture test exam fee	16,020	15,345	14,835
Interest	684	777	906
Other	11,691	510	2,354
Total Revenue	28,395	16,632	18,095
Expenditures:			
Operating Expenses	13,443	13,786	13,271
Capital outlay	12,250	3,038	5,585
Total Expenditures	25,693	16,824	18,856
Ending Balance	<u>20,323</u>	<u>20,131</u>	<u>19,370</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21430 – GRAIN WAREHOUSE AUDITING FUND (88-545.01)
EXPENDED IN PROGRAM 060**

Fund Description

The Grain Warehouse Auditing Fund was established in 1996 (LB 1123) to allow the Commission to enter into contracts with public or private entities for purposes of performing audit or examination work.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Soybean check-off Audits (88-545.01):			
Non-licensed warehouse	\$150	\$150	\$160
State-licensed warehouse	\$100	\$100	\$100

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	4,414	14,303	22,555
Revenue:			
Sales of services	9,450	4,050	6,560
Interest	439	836	1,179
Other	0	5,787	(1,436)
Total Revenue	9,889	10,673	6,303
Expenditures:			
Capital Outlay	0	2,421	0
Total Expenditures	0	2,421	0
Ending Balance	<u>14,303</u>	<u>22,555</u>	<u>28,858</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21440 – MODULAR HOUSING UNITS CASH FUND (71-1559)
EXPENDED IN PROGRAM 019**

Fund Description

This program is responsible for protecting the health and safety of those living in or using modular housing units. This protection is achieved by requiring manufacturers to develop and implement a construction process quality assurance program. The Commission monitors the manufacturer's quality assurance program at the factories to assure that construction codes and approved drawings are being followed.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
New Manufacturer (1 time fee)	\$1,800	\$1,800	\$1,800
Seal (Per Home)	\$140	\$140	\$140

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	243,711	186,144	128,005
Revenue:			
Licensing and permit fees	194,359	205,800	163,660
Interest income	8,145	7,102	4,051
Plan Reviews/Other	0	7,290	2,620
Inspections	6,824	7,362	7,460
Total Revenue	209,328	227,554	177,791
Expenditures:			
Personal services	229,895	245,399	242,773
Operating expenses	19,615	16,531	16,438
Travel expenses	17,091	23,502	19,723
Capital outlay	294	261	356
Total Expenditures	266,895	285,693	279,290
Ending Balance	<u>186,144</u>	<u>128,005</u>	<u>26,506</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21450 – MANUFACTURED HOMES AND RECREATIONAL VEHICLES FUND (71-4604.01)
EXPENDED IN PROGRAM 019**

Fund Description

The Manufactured Homes and Recreational Vehicles Cash Fund was established to allow the Commission to certify compliance with Commission standards in the following areas: body and frame design, construction, plumbing, heating, and electrical systems.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Manufactured Homes			
Seal (per transportable section)	\$35	\$35	\$35
Recreational Vehicles			
Seal	\$23	\$23	\$23
Plans:			
New Model	\$39	\$39	\$39
Q,A, Manual	\$78	\$78	\$78
Typicals	\$19.50	\$19.50	\$19.50
Revisions	\$29.25	\$29.25	\$29.25
Calculations	\$29.25	\$29.25	\$29.25
New Mfg (one time fee)	\$585	\$585	\$585
Yearly Renewal	\$78	\$78	\$78
Inspections:			
Unapproved Model	\$75	\$75	\$75
Factory	Actual cost	Actual cost	Actual cost

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	444,686	371,790	287,114
Revenue:			
Federal grant	4,053	0	0
Licensing and permit fees	160,864	151,947	140,641
Miscellaneous	14,551	26,692	40,635
Total Revenue	179,468	178,639	181,276
Expenditures:			
Personal services	183,094	190,260	231,169
Operating expenses	58,524	62,394	54,569
Travel expenses	10,158	9,375	12,122
Capital outlay	588	1,286	676
Total Expenditures	252,364	263,315	298,536
Ending Balance	<u>371,790</u>	<u>287,114</u>	<u>169,854</u>

AGENCY 14 - PUBLIC SERVICE COMMISSION

**FUND 21460 – UNIVERSAL SERVICE FUND
EXPENDED IN PROGRAM 686**

Fund Description

The Nebraska Telecommunications Universal Fund was created in 1997 by LB 686. The fund is used to provide assistance to make universal access to telecommunications to all persons in the state.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Surcharge on intrastate portion of phone bills	6.95%	6.05%	6.05%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	65,633,888	59,489,745	37,927,024
Revenue:			
Universal service fund surcharge	60,764,493	54,216,833	51,395,098
Interest	2,310,264	2,168,321	1,305,522
Other	0	456,068	73
Total Revenue	63,074,757	56,841,222	52,700,693
Expenditures:			
Personal services	363,866	400,930	434,619
Operating expenses	150,548	135,986	130,229
Travel expenses	2,786	6,552	6,400
Capital outlay	2,027	3,115	2,665
State aid	68,699,673	77,854,360	78,980,184
Total Expenditures	69,218,900	78,400,943	79,554,097
Ending Balance	<u>59,489,745</u>	<u>37,927,024</u>	<u>11,073,620</u>

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 1000 - GENERAL FUND

Fund Description

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Bingo tax/percent of gross receipts (9-239)	3%	3%	3%
Lottery & keno tax/percent of gross receipts (9-429 & 9-648)	2%	2%	2%
Pickle card distributor tax/percent of gross sales (9-344) profit	10%/definite profit	10%/definite profit	10%/definite
Percentage of all taxes collected in Fund 21660 (9-1,101)	60%	60%	60%
Charitable Gaming license fees:			
Bingo license (9-233)+	\$30-100	\$30-100	\$30-100
Gaming Manager (9-233.01)+	100	100	100
Special Event Bingo Permit (9-230)	15	15	15
Annual city permit (9-236) repealed 9/1/07	10	10	10
Commercial Lessor License bingo Hall (9-255)+	200	200	200
Manufacturer biennial license (9-332)	3,050	3,050	3,050
Distributor biennial license (9-330)	3,050	3,050	3,050
Lottery by Sale of Pickle Cards (9-328)+	200-300	200-300	200-300
Utilization-of-funds member (9-328)+	40	40	40
Lottery-Raffle License (9-424)	30	30	30
Lottery-Raffle Special permit (9-426)	10	10	10
County/City Lottery Biennial License (9-631)	100	100	100
Lottery Operator Biennial License (9-631)	500	500	500
+ Biennial license starting October 1, 2001.			
Mechanical Amusement Devices, occupation tax, full year/half year (77-3004)	35/20	35/20	35/20
Sales tax permits (77-2705)	0	0	0
Lodging tax permits (77-2705 & 81-1260)	0	0	0
Litter fee license (77-2705 & 81-1559)	0	0	0
Cigarette dealers' license (77-2612)	500	500	500
Non-resident contractor registration & permits (77-3103)	25	25	25
County lodging tax administration fee/percent of taxes collected (81-1261)	3%	3%	3%
Pari-mutuel wagering tax (2-1208.01)	2.5% to 4% of wagers with the first \$10 million exempt from the tax, & 2% of the first taxable \$70 million retained for racetrack improvements.		

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 10000 - GENERAL FUND (cont'd.)

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Revenue:			
Pari-mutuel wagering tax	269,623	253,383	233,332
Mechanical amusement devices fees	485,418	499,297	497,038
Refunds	(364)	(214)	(2,845)
Bingo, Lottery & Distributor Taxes	3,279,659	3,223,241	3,220,389
Refunds	(282)	(317)	(380)
Lodging tax administration fee	248,984	298,847	345,301
Sales tax permits	520	960	350
Refunds			
Lodging tax permits	0	0	0
Litter fee licenses	0	0	0
Refunds			
Cigarette dealer licenses	31,025	26,511	27,000
Nonresident contractor registration & permits	22,725	32,697	23,908
Refunds			
Bingo, Lottery & Distributor License	190,332	225,053	67,495
Refunds	(8,750)	(3,530)	(2,010)

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21540 – REVENUE ENFORCEMENT FUND (77-5601)
EXPENDED IN PROGRAM 102**

Fund Description

LB 1017, Laws 2004, created this fund for the purpose of employing investigators, agents, and auditors and otherwise increasing personnel for special enforcement purposes. Original funding of \$500,000 was the result of the tax amnesty program. For fiscal years after 2005-06, receipts received through this special enforcement effort are tracked with 20% of the proceeds, not to exceed \$750,000 to be transferred into this fund.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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After fiscal year 2005-06, transfer of 20% of receipts associated with this activity, not to exceed \$750,000.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	503,777	321,468
Revenue:			
Investment interest	3,777	18,560	19,490
Transfers in	500,000		750,000
Transfers out			
Total Revenue	503,777	18,560	769,490
Expenditures:			
Salaries		143,038	349,376
Benefits		57,831	116,331
Operating expenses			2,871
Travel			1,224
Capital outlay			
Total Expenditures	0	200,869	469,802
Ending Balance	<u>503,777</u>	<u>321,468</u>	<u>621,156</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21541 – REVENUE ENFORCEMENT TECHNOLOGY FUND (77-5601)
EXPENDED IN PROGRAM 102**

Fund Description

LB 1017, Laws 2004, created this fund for the purpose of acquiring lists, software, programming, computer equipment, and other technological methods for enforcement. Original funding of \$500,000 was the result of the tax amnesty program. Section 77-5601 (7) indicated this fund shall terminate on 07/01/2006. Expenditures shown for 2006-07 were prior year obligations. Fund officially terminated on 10/20/2006. Remaining fund balance of \$108,972 was transferred to the General Fund on 10/19/2006.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

Original funding was from tax amnesty program.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

0

503,777

133,956

Revenue:			
Investment interest	3,777	18,566	1,471
Transfers in	500,000		
Transfers out			-108,972
Total Revenue	503,777	18,566	-107,501

Expenditures:			
Salaries			
Benefits			
Operating expenses		148,780	21,644
Travel		531	
Capital outlay		239,075	4,811
Total Expenditures	0	388,386	26,455

Ending Balance

503,777

133,956

0

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21550 - PROPERTY ASSESSMENT CASH FUND (77-1342)
EXPENDED IN PROGRAM 112**

Fund Description

The Department of Revenue, Property Assessment Division Cash Fund collects fees for various statewide property taxes that are collected and enforced by the Department of Revenue, Property Assessment Division. The taxes collected include the airline, carline, and motor fleet personal property tax. Beginning in 2004, this fund only reflects the fees that the agency receives for collecting the various taxes. The fund also receives fees for seminar registrations for county assessors and various reference manuals.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for fees and taxes.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

1,196,513

496,316

804,054

Revenue:			
Ptas Fees 77-1331	191,228	147,985	138,343
Fleet Proration Fees	240,214	239,914	264,073
Registration / License Fees	34,900	14,618	18,800
Investment Income	28,355	48,653	67,893
Operating Transfers Out	0	0	0
Airline/Carline 3% collection fee	166,378	174,686	176,808
Miscellaneous revenues	15,282	21,469	34,166
Total Revenue	676,357	647,325	700,083

Expenditures:			
Salaries	71,779	116,268	110,173
Benefits	27,054	37,785	34,938
Operating Expenses	225,477	176,819	181,499
Travel	756	8,746	2,753
Capital Outlay	28,591	0	1,102
Miscellaneous Adjustments	0	-31	0
Total Expenditures	353,657	339,587	330,465

Ending Balance

496,316

804,054

1,173,672

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21550 - PROPERTY ASSESSMENT CASH FUND (77-1342)
EXPENDED IN PROGRAM 112, Cont'd.**

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Airline tax (77-1250)	3%	3%	3%
Carline tax (77-684)	3%	3%	3%
Motor fleet tax (60-360)	3%	3%	3%
Uniform System for Preparation Of Tax Records (77-1332)	-----	-----Actual Cost-----	-----
Agricultural land valuation manual	\$40	\$40	\$40
Contents only, no binder or tabs	\$25	\$25	\$25
Assessor's reference manuals	\$65	\$65	\$65
Contents only, no binder or tabs	\$50	\$50	\$50
Statute section of assessor's reference manual	\$25	\$25	\$25
Assessor examination	\$100	\$100	\$100

AGENCY 16 - DEPARTMENT OF REVENUE

FUND 21551 - AIRLINE AND CARLINE CASH FUND

Fund Description

The Department of Revenue, Property Assessment Division collects the airline and carline tax, which are statewide property taxes. The agency deposits these taxes into the Airline and Carline Cash Fund before distributing them back to the political subdivisions. This fund was administratively created in 2004 under section 81-1111.04. These taxes were previously deposited into the Department of Revenue, Property Assessment Division Cash Fund before being distributed to the political subdivisions.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Airline tax (77-1249)	-----	Statutory Formula	-----
Carline tax (77-684)	-----	Statutory Formula	-----

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	159,690	1,178,061	1,027,687
Revenue:			
Airline Tax	3,207,771	2,504,082	2,098,795
Carline Tax	3,356,523	3,168,777	3,106,898
Transfers out	-5,545,922	-5,823,233	-5,893,609
Total Revenue	1,018,372	-150,374	-687,916
Ending Balance	<u>1,178,061</u>	<u>1,027,687</u>	<u>339,771</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21560 - STATE LOTTERY OPERATION CASH FUND (9-812)
EXPENDED IN PROGRAM 160**

Fund Description

This fund pays the operating expenses of the State Lottery. LB 138 authorized the State Lottery in 1993 and the lottery commenced on September 11, 1993. Funds are transferred from the State Lottery Operation Trust Fund to this fund in accordance with legislative appropriations.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
	Funds are transferred based on legislative		
	appropriations.		

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,677,905	913,509	1,379,432
Revenue:			
Investment interest	53,088	49,781	56,740
Reimbursements Non-government	594	315	
Miscellaneous adjustments			
Sale of surplus property	61	622	52
Transfers in	12,000,000	13,000,000	12,500,000
Transfers out	(1,500,000)		
Total Revenue	10,553,743	13,050,718	12,556,792
Expenditures:			
Salaries	985,848	1,029,824	1,048,486
Benefits	257,321	291,749	326,455
Operating expenses	11,021,042	11,189,791	11,649,255
Travel	38,196	54,925	44,112
Capital outlay	15,733	18,505	1,571
Total Expenditures	12,318,140	12,584,794	13,069,879
Ending Balance	<u>913,509</u>	<u>1,379,432</u>	<u>866,345</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21570 - MARIJUANA AND CONTROLLED SUBSTANCES
ADMINISTRATION CASH FUND (77-4310.03)
EXPENDED IN PROGRAM 102**

Fund Description

The Marijuana and Controlled Substances Tax instituted with LB 260 (1990) placed a tax on marijuana and other illegal drugs. If drugs are confiscated without a tax stamp, liens can be filed against any assets held by the offender. The tax is collected and distributed by the Department of Revenue. All tax receipts associated with this bill are deposited into this cash fund until distributed to the State Patrol and/or appropriate county. The Department of Revenue retains 5% of all unprotected receipts which have been distributed.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Collection fee (77-4310.01)	5%	5%	5%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	89,547	98,573	137,673
Revenue:			
Taxes	5,849	34,961	-39,367
Investment interest	3,287	4,172	5,242
Total Revenue	9,136	39,133	-34,125
Expenditures:			
Salaries	86	25	
Benefits	23	8	
Total Expenditures	109	33	0
Ending Balance	<u>98,573</u>	<u>137,673</u>	<u>103,548</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21575 – REVENUE CONTRACTOR ENFORCEMENT FUND (77-2704.55)
EXPENDED IN PROGRAM 102**

Fund Description

LB 1017, Laws 2004, authorized a \$500 application fee and created the Revenue Contractor Enforcement Fund. An approved application exempted contractor labor from sales and use tax on qualifying major renovation projects. Expenses used for review of application, taxpayer education and audit review for enforcement purposes. LB 968, Laws 2006 repealed the \$500 application fee requirement effective 07/01/2006

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (77-2704.55)	\$500	\$500	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	38,290	78,612
Revenue:			
Application Fees	38,000	41,000	1,000
Investment interest	504	2,405	3,622
Total Revenue	38,504	43,405	4,622
Expenditures:			
Salaries	162	2,336	3,176
Benefits	52	747	983
Total Expenditures	214	3,083	4,159
Ending Balance	<u>38,290</u>	<u>78,612</u>	<u>79,075</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21580 - WASTE REDUCTION AND RECYCLING INCENTIVE
FEES COLLECTION FUND (81-15,165)
EXPENDED IN PROGRAM 102**

Fund Description

The Tax Commissioner shall deduct and withhold from the fees collected pursuant to the Waste Reduction and Recycling Incentive Act (sections 81-15,159 to 81-15,165) a fee sufficient to reimburse him or herself for the actual cost of collecting and administering such fees. This collection fee shall be credited to the Waste Reduction and Recycling Incentive Fees Collection Fund.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

Actual expenses are withheld from taxes collected.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

1,314

2,676

4,068

Revenue:			
Transfers in	30,000	20,000	20,000
Other services			
Investment interest	188	266	346
Total Revenue	30,188	20,266	20,346

Expenditures:			
Salaries	15,534	7,162	8,881
Benefits	4,729	2,364	3,056
Operating expenses	8,563	9,348	9,340
Total Expenditures	28,826	18,874	21,277

Ending Balance

2,676

4,068

3,137

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21590 - PETROLEUM RELEASE REMEDIAL
ACTION COLLECTION FUND (66-1521)
EXPENDED IN PROGRAM 111**

Fund Description

The Department of Revenue shall deduct and withhold from the petroleum release remedial action fee collected pursuant to section 66-1521 an amount sufficient to reimburse the direct costs of collecting and administering the petroleum release remedial action fee. Such costs shall not exceed twenty-eight thousand dollars for each fiscal year. The twenty-eight thousand dollars shall be prorated; based on the number of months the fee is collected, whenever the fee is collected for only a portion of a year. The amount deducted and withheld for costs shall be deposited in the Petroleum Release Remedial Action Collection Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
collected fiscal year.	Actual expenses are withheld from the taxes not to exceed \$28,000 per		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,346	2,755	448
Revenue:			
Other services	28,000	25,250	27,550
Transfers in	173	443	110
Total Revenue	28,173	25,693	27,660
Expenditures:			
Salaries	21,877	21,330	21,451
Benefits	5,887	6,670	6,549
Total Expenditures	27,764	28,000	28,000
Ending Balance	<u>2,755</u>	<u>448</u>	<u>108</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21610 - LITTER FEE COLLECTION FUND (81-1561)
EXPENDED IN PROGRAM 102**

Fund Description

The Tax Commissioner shall deduct and withhold from the litter fee collected a fee sufficient to reimburse him or herself for the cost of collecting and administering the litter fee and shall deposit such collection fee in the Litter Fee Collection Fund. This fund accounts for those collection fees.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

Actual expenses are withheld from the fees collected.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

6,424

5,923

7,366

Revenue:			
Investment interest	227	229	261
Transfer in	10,000	10,000	10000
Total Revenue	10,227	10,229	10,261

Expenditures:			
Salaries	7,774	5,965	5,409
Benefits	2,282	2,026	1,864
Operating expenses	671	795	979
Total Expenditures	10,727	8,786	8,252

Ending Balance

5,923

7,366

9,375

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21630 - SEVERANCE TAX ADMINISTRATION FUND (57-705)
EXPENDED IN PROGRAM 102**

Fund Description

One percent of gross receipts from the Severance Tax are deposited into the Severance Tax Administration Fund, excluding those tax receipts derived from school lands. This fund is used by the Department of Revenue to pay for expenses incurred while collecting the severance tax.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Administrative fee against gross severance tax receipts (57-705)	1%	1%	1%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	319,204	353,269	398,155
Revenue:			
Severance tax	23,975	31,430	28,414
Investment interest	11,745	15,173	19,174
Total Revenue	35,720	46,603	47,588
Expenditures:			
Salaries	1,271	1,290	1,191
Benefits	384	427	409
Total Expenditures	1,655	1,717	1,600
Ending Balance	<u>353,269</u>	<u>398,155</u>	<u>444,143</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21650 - MISCELLANEOUS RECEIPTS FUND (77-3,110)
EXPENDED IN PROGRAM 102**

Fund Description

The Miscellaneous Receipts Fund was created so the Department of Revenue could collect a fee to help defray the cost of producing a select number of booklets. The Department can charge for the following publications: the Annual Report, Package XN, the Tax Expenditure Report and the State Funds booklets. The Package XN is no longer being printed or provided by the Department of Revenue. All forms formerly contained in the Package XN are now available on the agency's Web site.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Package XN (77-3,109)	Not Available	Not Available	Not Available
Annual Report (77-3,109)	8	8	8
Tax Expenditure Report (77-3,109)	11	11	11
State Funds Booklet (77-3,109)	6	6	6

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	183,741	185,066	188,343
Revenue:			
Sales of publications	48	46	8
Investment interest	6,509	7,649	8,356
Total Revenue	6,509	7,695	8,364
Expenditures:			
Salaries	3,996	3,234	15,190
Benefits	1,236	1,184	6,897
Total Expenditures	5,232	4,418	22,087
Ending Balance	<u>185,066</u>	<u>188,343</u>	<u>174,620</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21660 - CHARITABLE GAMING OPERATIONS FUND (9-1,101)
EXPENDED IN PROGRAM 165**

Fund Description

The Charitable Gaming Operations Fund is used by the Department of Revenue to pay for expenses incurred while enforcing the Nebraska Bingo Act, the County and City Lottery Act, the Nebraska Pickle Card Lottery Act, the Nebraska Small Lottery and Raffle Act and the Nebraska Lottery and Raffle Act. The Department can withhold 40% of all tax revenue collected pursuant to the mentioned acts and certain license fee revenues. Other charitable gaming fees and permits are listed in the General Fund section of this booklet. Once expenditures are paid, up to \$50,000 is transferred to the Compulsive Gamblers Assistance Fund, and any remaining funds are transferred to the General Fund. This program is separate from the State Lottery Division.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Percentage of all taxes collected (9-1,101)	40%	40%	40%
Sales agent license fee (9-329) +	\$100	\$100	\$100
Operator's license fee (9-329.02) +	100	100	100
Pickle card dispensing device decal (9-345.03)	50	50	50
Manufacturer-distributor biennial license fee (9-632)	\$1,525	\$1,525	\$1,525

+ Changed to a biennial fee in FY2002

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	765,813	712,451	829,307
Revenue:			
Bingo & lottery tax	2,173,006	2,119,562	2,155,221
Refunds	-188	-317	-380
Witness fees		20	
Reproductions and publications	-82	9	20
Bingo, lottery and distributor licenses	95,330	149,040	196,035
Refunds	-500	-400	-1,155
Investment interest	35,789	41,886	48,374
Reimbursable non-government sources	2,844	50	
Tax, fines, forfeits and penalties	-1,350		-50
Miscellaneous adjustments		212	
Sale of surplus property	74	174	20
Transfers out	-482,456	-359,803	-300,000
Total Revenue	1,822,467	1,950,433	2,098,085
Expenditures:			
Salaries	1,187,026	1,192,956	1,238,094
Benefits	345,103	380,950	424,578
Operating expenses	197,526	156,031	171,969
Travel	83,195	103,640	79,518
Capital outlay	62,979		14,264
Total Expenditures	1,875,829	1,833,577	1,928,423
Ending Balance	<u>712,451</u>	<u>829,307</u>	<u>998,969</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21670 - TOBACCO PRODUCTS ADMINISTRATIVE CASH FUND (77-4025)
EXPENDED IN PROGRAM 102**

Fund Description

The Tobacco Products Administrative Cash Fund receives all revenue from the Tobacco Products Tax Act, except as noted below. The act requires certain entities to be licensed and pay a license fee to distribute tobacco products in the state. In addition, a tobacco products tax is imposed. The Department of Revenue subtracts its collection expenses out of this Fund and the remainder is generally transferred to the General Fund. From October 1, 2002, until October 1, 2004, the State Treasurer shall credit three fourths of tobacco products tax to the General Fund and one-fourth to the Cash Reserve Fund. After October 1, 2004, all revenue from the tax shall go back into the Tobacco Products Administrative Cash Fund. This Fund was created by LB 730 (1987).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
License fees (77-4010)	\$25	\$25	\$25
Tobacco products tax (77-4008)	20%	20%	20%

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	574,864	3,928,956	3,359,012
Revenue:			
Tobacco products tax	5,124,036	5,199,589	5,670,100
License fees	625	480	475
Investment interest	55,022	259,077	282,170
Transfer to General Fund	-1,793,157	-6,000,000	-6,000,000
Total Revenue	3,386,526	-540,854	-47,255
Expenditures:			
Salaries	7,217	7,897	6,523
Benefits	1,999	2,404	2,198
Operating expenses	23,219	18,789	24,210
Total Expenditures	32,435	29,090	32,931
Ending Balance	<u>3,928,956</u>	<u>3,359,012</u>	<u>3,278,826</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21680 - EMPLOYMENT AND INVESTMENT GROWTH FUND (77-4104)
EXPENDED IN PROGRAM 102**

Fund Description

The Employment and Investment Growth Act of 1986 (LB 775) created the Employment and Investment Growth Fund in the Department of Revenue. The act creates a Fund to collect a non-refundable \$500 application fee from each company applying for tax incentives provided by the act. Per section 77-4109, no new applications shall be filed under this act on or after January 1, 2006. This fund currently has a zero balance.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (77-4104)	\$500	\$500	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	23,029	18,131	1,370
Revenue:			
Application fees	33,000	6,000	
Investment interest	1,121	279	9
Total Revenue	34,121	6,279	9
Expenditures:			
Salaries	30,891	17,703	1,103
Benefits	8,128	5,337	273
Travel			3
Total Expenditures	39,019	23,040	1,379
Ending Balance	<u>18,131</u>	<u>1,370</u>	<u>0</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21687 – NEBRASKA ADVANTAGE FUND (77-5732)
EXPENDED IN PROGRAM 102**

Fund Description

LB 312, Laws 2005, created the Nebraska Advantage Fund for the deposit of application fees and payment of administration costs associated with the Nebraska Advantage Act. LB 312A appropriated \$460,086 from the General Fund for FY2005-06 and \$444,062 from the General fund for FY2006-07 to the Department of Revenue, for Program 102, to aid in carrying out the provisions of Legislative Bill 312, Ninety-ninth Legislature, First session, 2005.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Incentive application fee (77-5723)		\$1,000	\$1,000
Incentive application fee (77-5723)		\$2,500	\$2,500
Incentive application fee (77-5723)		\$5,000	\$5,000

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	144,261
Revenue:			
Incentive Application Fees		143,000	188,000
Investment interest		1,261	10,212
Total Revenue		144,261	198,212
Expenditures:			
Salaries			
Benefits			
Operating expenses			
Travel			
Capital outlay			
Total Expenditures			
Ending Balance	<u>0</u>	<u>144,261</u>	<u>342,473</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21689 – NEBRASKA ADVANTAGE RURAL DEVELOPMENT FUND (77-27,187.02)
EXPENDED IN PROGRAM 102**

Fund Description

LB 680, Laws 2003, was amended by LB 312, Laws 2005, and changed the Employment Expansion and Investment Incentive Fund to the Nebraska Advantage Rural Development Fund. This fund is to be used for the deposit of application fees and payment of administration costs associated with this act. LB 312A appropriated \$460,086 from the General Fund for FY2005-06 and \$444,062 from the General fund for FY2006-07 to the Department of Revenue, for Program 102, to aid in carrying out the provisions of Legislative Bill 312, Ninety-ninth Legislature, First session, 2005.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (77-27,187.02)	\$500	\$500	\$500

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	377	1,196	1,719
Revenue:			
Application Fees	6,020	5,480	29,500
Application Fee Refunds			-1,200
Investment interest	46	106	535
Total Revenue	6,066	5,586	28,835
Expenditures:			
Salaries	4261	4,002	1,337
Benefits	986	1,061	342
Total Expenditures	5,247	5,063	1,679
Ending Balance	<u>1,196</u>	<u>1,719</u>	<u>28,875</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21700 - MOTOR FUEL TAX ENFORCEMENT AND COLLECTION CASH FUND (66-739)
EXPENDED IN PROGRAM 111**

Fund Description

The Fund was created in LB 627 (1991) to finance a separate budget program to collect and enforce motor fuel tax collections. The revenue is appropriated by the Legislature from the Highway Trust Fund to finance the expenses incurred to collect the taxes.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Transfers from the Highway Trust Fund as directed by the Legislature.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	566,248	704,079	758,110
Revenue:			
Federal grant	10,205	1,563	
Investment interest	22,552	29,537	35,999
Transfers in	2,000,000	2,000,000	2,000,000
Sale of surplus property	252	1,774	63
Total Revenue	2,033,009	2,032,874	2,036,062
Expenditures:			
Salaries	1,258,603	1,309,965	1,257,516
Benefits	356,078	399,975	420,230
Operating expenses	211,816	194,803	146,597
Travel	62,630	55,449	61,152
Capital outlay	6,051	18,651	9,792
Total Expenditures	1,895,178	1,978,843	1,895,287
Ending Balance	<u>704,079</u>	<u>758,110</u>	<u>898,885</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21760 - QUALITY JOBS FUND (77-4928)
EXPENDED IN PROGRAM 102**

Fund Description

This Fund was created in 1995 by LB 829, the Quality Jobs Act. The Fund consists of a \$5,000 non-refundable application fee that a company pays when applying for the benefits granted under this act. The act had a sunset date of February 1, 2000.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (77-4928)	--	--	--

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	11,529	11,943	12,442
Revenue:			
Investment interest	414	499	565
Total Revenue	414	499	565
Expenditures:			
Salaries			857
Benefits			237
Total Expenditures	0	0	1,094
Ending Balance	<u>11,943</u>	<u>12,442</u>	<u>11,913</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 21770 – INVEST NEBRASKA FUND (77-5534)
EXPENDED IN PROGRAM 102**

Fund Description

This fund was created in 2001 by LB 620, the Invest Nebraska Act. The fund consists of a \$5,000 non-refundable application fee that a company pays when applying for the benefits granted under this act. The act has a general sunset date of June 1, 2005, and a sunset date for certain large projects of October 1, 2002.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (77-5534)	\$5,000	-	-

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	52,242	68,865	58,408
Revenue:			
Application fees	20,000		
Investment interest	2,026	2,500	2,741
Total Revenue	22,026	2,500	2,741
Expenditures:			
Salaries	2,690	9,472	103
Benefits	723	2,327	24
Operating expenses	1,990	1,158	
Total Expenditures	5,403	12,957	127
Ending Balance	<u>68,865</u>	<u>58,408</u>	<u>61,022</u>

AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 24310 - STATE ATHLETIC COMMISSIONER'S CASH FUND (81-8,129.01)
EXPENDED IN PROGRAM 165**

Fund Description

The State Athletic Commissioner's Cash Fund provides funding for the operation of the State Athletic Commission, which is now located in the Charitable Gaming Division of the Department of Revenue. Sources of revenue include the athletic tax on professional and amateur boxing matches and professional wrestling matches. The fund also receives license fees assessed on boxing/wrestling clubs, professional boxer/wrestler fees and match official fees.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Amateur event fee (81-8,130, 003.03)	\$35/event	\$35/event	\$50/event
Professional event fee (81-8,130.01, 003.03)	\$125/event	\$125/event	\$175/event
Referee & match-maker (81-8,133.01, 003.03)	\$25/annually \$35/annually	\$25/annually	
Physician, manager, judge, timekeepers, seconds fee (81-8,133.01, 003.03)	\$20/annually \$20/annually	\$20/annually	
Contestant fee (81-8,133.01, 003.03)	\$15/annually \$20/annually	\$15/annually	
Announcer fee (81-8,133.01, 003.03)	\$10/annually \$20/annually	\$10/annually	
Athletic tax (81-8,135)		5% of gross receipts plus 5% sale of TV rights	

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	30,884	24,247	74,273
Revenue:			
Professional wrestling tax	16,499	14,608	14,831
Professional boxing tax	6,181	1,715	164
Amateur boxing tax	985	6,663	2,801
Other fees and charges	6,741	6,670	31,989
Investment interest	894	687	4,168
Fines, forfeits and penalties	1,055	144	226
Transfers	0	59,803	0
Total Revenue	32,355	89,667	54,179

Expenditures:			
Salaries	22,639	23,953	11,753
Benefits	5,478	7,730	1,213
Operating expenses	4,932	5,414	5,111
Travel	5,944	2,544	5,285
Total Expenditures	38,993	39,641	23,362

Ending Balance	<u>24,247</u>	<u>74,273</u>	<u>105,090</u>
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AGENCY 16 - DEPARTMENT OF REVENUE

**FUND 29610 - RELIEF TO PROPERTY TAXPAYERS(77-5303)
EXPENDED IN PROGRAM 132**

Fund Description

LB 881, 1999, created the Relief to Property Taxpayers Cash Fund. The fund receives transfers from the Cash Reserve Fund. Distributions from the fund were for aid to community colleges and for a property tax credit. This Fund was repealed in the 2001 Special Session, and any remaining funds were supposed to be transferred to the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Transfers from the Cash Reserve Fund.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	50,921	52,751	54,954
Revenue:			
Transfer In			
Investment Interest	1,830	2,203	2,583
Transfers Out			
Total Revenue	1,830	2,203	2,583
Expenditures:			
Distribution of Aid			
Total Expenditures	0	0	0
Ending Balance	<u>52,751</u>	<u>54,954</u>	<u>57,537</u>

AGENCY 17 - DEPARTMENT OF AERONAUTICS

**FUND 21710 - DEPARTMENT OF AERONAUTICS CASH FUND (3-126)
EXPENDED IN PROGRAMS 026, 301, 596**

Fund Description

The Department of Aeronautics Cash Fund is used by the Department of Aeronautics for various activities to include: the operation of state-owned airfields, maintenance of a navigational aid network, provision of air transportation to state agencies, the distribution of state aid to the Civil Air Patrol, and the distribution of state and federal aid to airport development projects. In general, money in this cash fund is used for the administration, regulation, promotion and development of aviation within the state. Major sources of revenue to the cash fund are the receipt of federal funds and state aviation fuel taxes. With the exception of an airport inspection program and periodic planning grants, all of the federal funds received are channeled through the Department for use by local governments on public airport projects. It should also be noted that much of the cash fund revenue received is dedicated to the funding of certain activities as required by federal regulations. For example, income from the Trust Fund must be used on the state-owned airfields unless the Federal Aviation Administration approves a diversion of money to a different area.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See following page for schedule of fees.			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	4,690,134	5,128,006	5,946,410
Revenue:			
Aviation fuel taxes	1,574,873	1,678,463	1,404,587
State aircraft pool	334,422	495,554	496,461
Trust fund income	356,134	329,902	337,846
State airfields-operation and rental	307,839	317,521	338,826
Federal funds	15,381,719	17,358,915	16,813,925
Loan repayments	484,278	500,915	508,247
Navigational aids	183,814	174,921	173,680
Other	820,691	622,720	823,787
Total Revenue	19,443,770	21,478,911	20,897,359
Expenditures:			
State aircraft pool	260,022	377,405	531,978
Hanger/fuel/aerial app. loans	362,089	169,130	743,262
Operation of state airfields	303,095	441,663	1,397,821
Navigational aids	370,558	396,084	435,167
Pavement rehabilitation	97,387	91,091	119,021
Airport development aid	16,410,985	17,762,015	17,296,032
Other	1,201,762	1,423,119	1,451,667
Total Expenditures	19,005,898	20,660,507	21,974,948
Ending Balance	<u>5,128,006</u>	<u>5,946,410</u>	<u>4,868,821</u>

AGENCY 17 - DEPARTMENT OF AERONAUTICS

FUND 21710 (cont'.d)

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Aviation Fuel Tax (3-148):			
Gasoline	5¢/gal.	5¢/gal.	5¢/gal.
Jet fuel	3¢/gal.	3¢/gal.	3¢/gal.
Fuel tax refund/air schools	3-5¢/gal.	3-5¢/gal.	3-5¢/gal.
State aircraft pool (3-106):			
Aircraft charges/per mile	\$2.10-2.80	\$2.10-2.80	\$2.55-3.50
Pilot charges/per hour	\$41.50	\$41.50	\$45.50
State airfields (3-146):			
Hanger rental/nightly	\$4.50 - 12.50	\$4.50-12.50	\$4.50-12.50
Hanger rental/monthly	\$32-81.50	\$32-81.50	\$40-81.50
Grain storage building rental/square foot/month	3.5¢-6¢	3.5¢-6¢	3.5¢-6¢
Cash rent farm lease/acre	\$70-122.50	\$70-122.50	\$70-122.50
Charge for use of airfield to conduct business (flight training, etc.)/annual	\$125-750	\$125-750	\$125-750

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20750 - NOXIOUS WEED CASH FUND (2-958)
EXPENDED IN PROGRAM 333**

Fund Description

The Noxious Weed Cash Fund was established through legislation adopted in 1989 to receive \$30 of the pesticide product registration fee that is assessed against pesticides which are distributed, sold, or offered for sale within this state or are delivered for transportation or transported into or in the State of Nebraska. (For a description of the use of the remaining pesticide product registration fees collected, refer to Fund 2079.) The fund is used by the Department of Agriculture to aid in defraying the expenses of administering the Noxious Weed Control Act. Effective July 2004, 25 percent of proceeds from the noxious weed book sales are also deposited into this cash fund (reference Fund 20780).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Annual product registration (amount designated in 2-2634 for Fund 2075)	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	194,906	195,658	191,750
Revenue:			
General business fees	304,860	310,350	323,932
Investment interest	8,135	8,954	8,622
Penalties	0	0	0
Miscellaneous	31,402	32,566	32,009
Total Revenue	344,397	351,870	364,563
Expenditures:			
Bureau of Plant Industry	343,645	355,778	371,618
Total Expenditures	343,645	355,778	371,618
Ending Balance	<u>195,658</u>	<u>191,750</u>	<u>184,695</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20755 – NOXIOUS WEED/INVASIVE SPECIES (2.958.01)
EXPENDED IN PROGRAM 333**

Fund Description

The Noxious Weed and Invasive Plant Species Assistance Fund was created to allow the Department of Agriculture to receive money as gifts or grants for the purpose of carrying out provisions of the Noxious Weed Control Act. Section 2-958.02 of the Act allows the director to administer a grant program to assist local control authorities and other weed management entities in the cost of implementing and maintaining noxious weed control programs and in addressing special weed control problems.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0		
Revenue:			
Interest			771
Miscellaneous			62,026
Deposits from divisions and boards			
Total Revenue	0	0	62,797
Expenditures:			
Bureau of Plant Industry	0		62,026
Total Expenditures	0	0	62,026
Ending Balance	<u>0</u>		<u>771</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20760 - TRACTOR PERMIT CASH FUND (2-2705.01)
EXPENDED IN PROGRAM 056**

Fund Description

The Tractor Permit Cash Fund was established to receive the \$50 fee paid by persons wishing to have a tractor test permit to sell or dispose of tractors in Nebraska. The fund is utilized by the Department of Agriculture to administer a part of Sec. 2-2701 to 2-2711.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application/Permit Fee (2-2705.01)	\$50	\$50	\$50

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	4,218	5,851	4,944
Revenue:			
Application/permit fee	5,550	5,550	3,400
Interest	198	166	173
Total Revenue	5,698	5,716	3,573
Expenditures:			
Weights and Measures	4,115	6,623	6,974
Total Expenditures	4,115	6,623	6,974
Ending Balance	<u>5,851</u>	<u>4,944</u>	<u>1,543</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20770 - NEBRASKA ORIGIN AND PREMIUM QUALITY GRAIN CASH FUND (2-3814)
EXPENDED IN PROGRAM 333**

Fund Description

The Nebraska Origin and Premium Quality Grain Cash Fund was established to receive money from any source including fees the Department is allowed to charge for inspecting, analyzing and certifying the quality factors present in export grain. The certificate may also be a special certificate for shipments that are of premium quality. The fund shall be utilized for the purpose of carrying out sections 2-3813 and 2-3814.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Grain Inspection (2-3814)	-----	See description -----	-----
Grain Analysis (2-3814)	-----	See description -----	-----
Grain Certificate (2-3814)	-----	See description -----	-----

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0		
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>		

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20780 - WEED AND INSECT BOOKS CASH FUND (81-201.05)
EXPENDED IN PROGRAM 333**

Fund Description

The Weed Book Cash Fund receives funds from the sale of the Nebraska Weed Book. The fund is used for book republishing and distribution costs. The books are normally republished on an as-needed basis. LB 869 that became effective in July 2004, requires 25% of the proceeds from sale of the book be deposited into the Noxious Weed Cash Fund (20750).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Nebraska Weed Book ((81-201)			
a) Books picked up in the Lincoln office	22.50	22.50	22.50
b) Books sent to the purchaser via UPS or U.S. Postal	25.00	25.00	25.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	160,142	115,728	110,983
Revenue:			
Book publication	22,600	22,292	20,518
Interest	4,021	4,805	4,456
Miscellaneous	(63,275)	(25,183)	(24,987)
Sales Tax	(59)	(11)	4
Total Revenue	(36,713)	1,903	(9)
Expenditures:			
Bureau of Plant Industry	7,701	6,648	6,065
Total Expenditures	7,701	6,648	6,065
Ending Balance	115,728	110,983	104,909

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20790 – PESTICIDE ADMINISTRATON CASH FUND (2-2627)
EXPENDED IN PROGRAM 333**

Fund Description

The Pesticide Administration Cash Fund receives pesticide product registration fees and pesticide dealer license fees. The fund is used by the department to aid in defraying the expenses of administering sections 2-2622 to 2-2655.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Pesticide product registration fee of specialty pesticide products (2-2634) (portion designated for Pesticide Administration Cash Fund)	\$45	\$45	\$45
Pesticide dealer license (2-2635)	\$25	\$25	\$25
Duplicate dealer's license (2-2635)	\$10	\$10	\$10
Late fees (2-2634, 2-2635)	25% of fee due and owing per month, NTE 100%		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	591,576	349,903	295,445
Revenue:			
Product registration	242,820	247,455	250,575
Interest	20,711	15,315	12,586
Reimbursement	1,915	176,059	137,063
Dealers	31,070	30,147	32,800
Penalties	4,222	4,617	4,211
Miscellaneous	19,247	1,570	567
Total Revenue	319,985	475,163	437,802
Expenditures:			
Bureau of Plant Industry	418,572	361,203	422,522
Agricultural Laboratories	143,086	168,418	141,244
Total Expenditures	561,658	529,621	563,766
Ending Balance	<u>349,903</u>	<u>295,445</u>	<u>169,481</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20810 - COMMERCIAL FEED ADMINISTRATION CASH FUND (54-857)
EXPENDED IN PROGRAMS 061 AND 333**

Fund Description

The Commercial Feed Administration Cash Fund receives money including inspection fees and firm license fees from establishments who manufacture or distribute commercial feed in Nebraska. The fund is used by the Department to aid in defraying the expenses of administering the Commercial Feed Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Inspection Fees (54-856) 15¢/ton	NTE 15¢/ton	NTE 15¢/ton	NTE
Inspection Fees (54-856) actual*	10¢/ton**	10¢/ton**	10¢/ton**
Small Package Inspection Fees (paid in lieu of inspection fee) (54-856)	\$25	\$25	\$25
License Fees (54-850)	\$15	\$15	\$15
Note: The minimum inspection fee is five dollars.			
*Sales of Commercial Feeds between the period of January 1, 2002, and December 31, 2002, were not charged any inspection fees, therefore, no revenue was received by the NDA during this period.			
**Inspection fee rate is established by regulation in Title 25, Chapter 3.			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	120,965	125,582	183,369
Revenue:			
Inspection fee	665,246	723,508	904,919
Firm registration	23,600	25,864	25,530
Interest	7,269	10,341	19,094
Miscellaneous	7,868	(1,926)	11,113
Total Revenue	703,983	757,787	960,656
Expenditures:			
Bureau of Plant Industry	354,841	327,773	348,354
Agricultural Laboratories	344,525	372,227	382,512
Total Expenditures	699,366	700,000	730,866
Ending Balance	<u>125,582</u>	<u>183,369</u>	<u>413,159</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20820 - FERTILIZERS AND SOIL CONDITIONERS ADMIN. FUND (81-2,162.27)
EXPENDED IN PROGRAMS 061 AND 333**

Fund Description

The Fertilizers and Soil Conditioners Administrative Fund currently receives revenue from inspection fees paid by persons who distribute commercial fertilizers and soil conditioners and facility registration fees from persons who manufacture or distribute commercial fertilizer and soil conditioners. The revenue is used to defray department expenses in administering the Nebraska Commercial Fertilizer and Soil Conditioner Act.

Effective in FY 2003-04, the fund balance in Fund 2080 was transferred to this cash fund per LB 157.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Inspection Fees (81-2,162.06) and (2-4323)*	10¢/ton**	10¢/ton**	10¢/ton**
Facility Registration Fee (81-2,162.23)	\$15	\$15	\$15
License fee (2-4322)	--	\$5	\$5

* Note: The minimum inspection fee is \$5 per reporting period.
**The inspection fee rate is established by regulation in Title 25, Chapter 6.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	294,581	240,782	227,401
Revenue:			
Inspection fee	299,316	315,434	301,116
Firm registration	22,755	19,489	23,620
Interest	13,642	13,208	13,403
Miscellaneous	3,756	(1,743)	8,506
Total Revenue	339,469	346,388	346,645
Expenditures:			
Bureau of Plant Industry	190,269	191,134	227,531
Agricultural Laboratories	202,999	168,635	176,701
Total Expenditures	393,268	359,769	404,232
Ending Balance	<u>240,782</u>	<u>227,401</u>	<u>169,814</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20830 - NEBRASKA POULTRY AND EGG DEVELOPMENT,
UTILIZATION AND MARKETING FUND (2-3413)
EXPENDED IN PROGRAM 387**

Fund Description

The Nebraska Poultry and Egg Development, Utilization and Marketing Fund receives fees from the sale of eggs and turkeys. The department may accept grants, contributions, or other funds from any private, federal, state or other public source to be used to administer the Act and to conduct programs under such act. The fund is utilized for uses and purposes of the Nebraska Poultry and Egg Resources Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Import egg fees (2-3408)	NTE 5¢/case	NTE 5¢/case	NTE 5¢/case
Turkey fees (2-3408)	NTE 3¢/turkey	NTE 3¢/turkey	NTE 3¢/turkey
Egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Import egg fees (2-3408) actual	3¢/case	3¢/case	3¢/case
Turkey fees (2-3408) actual	2¢/tom	2¢/tom	2¢/tom
Turkey fees (2-3408) actual	1.5¢/hen	1.5¢/hen	1.5¢/hen

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	56,350	56,759	62,495
Revenue:			
Egg fees	263,354	263,963	256,265
Turkey fees	52,382	56,826	60,303
Import egg fees	31,432	30,359	28,282
Interest	3,083	3,559	4,605
Egg fee refunds and miscellaneous adjustments	(119,353)	(110,243)	(116,946)
Total Revenue	230,898	244,464	232,509
Expenditures:			
Poultry and Egg Development	230,489	238,728	221,430
Total Expenditures	230,489	238,728	221,430
Ending Balance	<u>56,759</u>	<u>62,495</u>	<u>73,574</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20840 - NEBRASKA AGRICULTURAL PRODUCTS
MARKETING CASH FUND (2-3812)
EXPENDED IN PROGRAMS 027, 061 AND 333**

Fund Description

The Nebraska Agricultural Products Marketing Cash Fund was established to receive money from any source including marketing related activities or fees collected under Sec. 2-3808. The fund may be used for marketing activities set forth in the Nebraska Agricultural Products Marketing Act including program coordination, cooperation with public and private entities, and collection and dissemination of information relating to agriculture.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Professional Fees (2-3808)	----	See description (affecting all years)	----
Export Marketing Services (2-3808)	----	See description (affecting all years)	----

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	47,455	76,639	97,552
Revenue:			
Professional fees/Export marketing services	45,756	40,243	37,835
Interest	2,054	3,528	5,115
Miscellaneous	57,013	78,110	68,947
		11,419	5,200
Total Revenue	104,823	133,300	117,097
Expenditures:			
Administration	61,431	112,358	91,753
Agricultural Laboratories	9,608	29	
Bureau of Plant Industry	33		
Total Expenditures	71,072	112,387	91,753
Ending Balance	<u>76,639</u>	<u>97,552</u>	<u>122,896</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20850 - SOIL AND PLANT ANALYSIS LABORATORY CASH FUND (2-3110)
EXPENDED IN PROGRAM 061**

Fund Description

The Soil and Plant Analysis Fund receives annual registration fees from persons desiring to operate soil and plant analysis laboratories in Nebraska for analysis for others. The fund is used to pay for the expenses of the department in administering and enforcing the Nebraska Soil and Plant Analysis Laboratory Act in such areas as reviewing and inspecting such laboratories and personnel, and servicing quarterly split samples required under the act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Registration fees (2-3103)	\$100	\$100	\$100

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	486	706	1,038
Revenue:			
Registration fees	700	500	500
Interest	13	34	60
Total Revenue	713	534	560
Expenditures:			
Agricultural Laboratories	493	202	158
Total Expenditures	493	202	158
Ending Balance	<u>706</u>	<u>1,038</u>	<u>1,440</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20870 - STATE APIARY CASH FUND (81-2,174)
EXPENDED IN PROGRAM 333**

Fund Description

The State Apiary Cash Fund receives money from certification fees paid by beekeepers in Nebraska. The fund is used by the department to aid in defraying the expenses of administering sections 81-2,165 to 81-2,180. The fee structure of the program was revised effective FY 1994-95.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Certification Fee (81-2,174)			
1-250 colonies	\$150	\$150	\$150
251-500 colonies	\$200	\$200	\$200
501-1,000 colonies	\$300	\$300	\$300
More than 1,000 colonies	\$400	\$400	\$400
Special inspections (81-2,174 & 81-2,173)	----- \$15/hour plus \$.24 a mile -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,222	1,311	1,449
Revenue:			
Certification service fee	200	150	150
Interest	43	53	61
Miscellaneous	0		
Penalties	0		
Total Revenue	243	203	211
Expenditures:			
Bureau of Plant Industry	154	65	237
Total Expenditures	154	65	237
Ending Balance	<u>1,311</u>	<u>1,449</u>	<u>1,423</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20880 - MANUFACTURING MILK CASH FUND (2-3930)
EXPENDED IN PROGRAMS 057 AND 061**

Fund Description

The Manufacturing Milk Cash Fund receives fees charged as license fees for producers, plants manufacturing dairy products other than those required to be Grade A and other persons handling such milk or dairy products. The fund is used to defray department expenses in administering the Nebraska Manufacturing Milk Act in such areas as inspecting and licensing.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Manufacturing Milk Fees (2-3930)			
License Fees (Annual):			
Dairy Plant	\$100	\$100	\$100
Transfer Station	50	50	50
Fieldman	25	25	25
Producer	35	35	35
Hauler-Sampler	25	25	25

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	286	11
Revenue:			
Manufacturing milk fees	2,315	2,092	1,885
Field licenses	200	200	275
Interest	28	40	50
	6		
Total Revenue	2,549	2,332	2210
Expenditures:			
Dairies & Foods	2,263	2,607	2,175
Total Expenditures	2,263	2,607	2,175
Ending Balance	<u>286</u>	<u>11</u>	<u>46</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 20890 - PURE FOOD CASH FUND (81-2,291)
EXPENDED IN PROGRAMS 057 AND 061**

Fund Description

The Pure Food Cash Fund receives revenue from permit and inspection fees charged to food establishments, such as restaurants, bakeries, convenience stores, limited food service establishments, commissaries, caterers, licensed beverage establishments, mobile food units or push carts, temporary food service establishments, food processing establishments, retail food stores, food storage establishments, salvage processing facilities, salvage distributors, itinerant food vendors and vending machines. The fund is subsequently used to defray the department expenses of administering the Pure Food Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	21,800	76,662	68,602
Revenue:			
Inspection fee	592,924	587,652	621,339
Permit fee	71,733	76,457	74,468
Interest	9,977	13,568	15,334
Miscellaneous	16,064	24,732	2,295
Penalties	3,600	5,460	3,520
Total Revenue	694,298	707,869	716,956
Expenditures:			
Dairies & Foods	567,282	632,656	644,197
Agricultural Laboratories	72,154	83,273	76,695
Total Expenditures	639,436	715,929	720,892
Ending Balance	<u>76,662</u>	<u>68,602</u>	<u>64,666</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 20890 - PURE FOOD CASH FUND (81-216.37) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Permit Fees (81-2,270[1])	\$58.94	\$60.71	\$61.72
Inspection Fees (81-2,270):			
Restaurant	\$82.51 plus 29.47	84.99 plus 30.35	86.40 plus 30.86
Mobile units	\$29.47 per unit	\$30.35 per unit	\$30.86 per unit
Bakery	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Food processing establishment	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Retail food store	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Food storage establishment	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Salvage operation	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Temporary food service	\$58.94 plus 29.47	\$60.71 plus 30.35	\$61.72 plus 30.86
Vending machines:			
1 - 10 machines	\$11.79	\$12.14	\$12.34
11 - 20 machines	\$23.58	\$24.28	\$24.28
21 - 30 machines	\$35.36	\$36.42	\$37.02
31 - 40 machines	\$47.15	\$48.56	\$49.36
Over 40 machines	\$58.94	\$60.70	\$61.70
Operating without a permit	\$60	\$60	\$60
Pushcart	\$11.79/pushcart	\$12.14/pushcart	\$12.34/pushcart
Licensed beverage establishment	----- \$58.94 plus 29.47 each additional operation -----		
Convenience Store	\$58.94 plus 29.47	\$60.71 plus 30.35	\$61.72 plus 30.86
Limited Food Service	\$58.94 plus 29.47	\$60.71 plus 30.35	\$61.72 plus 30.86
Commissary	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86
Caterer	\$82.51 plus 29.47	\$84.99 plus 30.35	\$86.40 plus 30.86

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21760 - ANIMAL DAMAGE CONTROL CASH FUND (81-2237)
EXPENDED IN PROGRAM 027**

Fund Description

The Animal Damage Control Cash Fund consists of funds received from any source to carry out the program pursuant to section 81-2237. Furs or other animal parts of monetary value salvaged from wild animals as a result of animal damage control activities in participating counties are the property of the Nebraska Department of Agriculture. The proceeds gained from their sale are deposited to the fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Sale of animal parts (81-2237)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Investment interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
Animal damage control	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21770 - PSEUDORABIES CONTROL CASH FUND (54-2227)
EXPENDED IN PROGRAM 063**

Fund Description

The Pseudorabies Control Cash Fund was established by LB 775 of 1986. The Pseudorabies Control Act became effective on October 1, 1987. The fund shall consist of gifts, grants, costs or charges from any source including federal, state, public and private. The fund shall be utilized for the purpose of carrying out the Pseudorabies Control and Eradication Act. The department may assess and collect reasonable costs for services provided and expenses incurred pursuant to its responsibilities under the Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
54-2292 creates a fund for collection of gifts, grants, costs and charges.	0	0	0

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Sale of animal parts	0	0	0
Interest	0	0	0
Total Revenue	0	0	0
Expenditures:			
	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21780 - NEBRASKA SEED ADMINISTRATIVE CASH FUND (81-2,147.11)
EXPENDED IN PROGRAMS 061 AND 333**

Fund Description

The Nebraska Seed Administrative Cash Fund receives money including fees the Department is allowed to charge for the testing of agricultural, vegetable and flower seeds and also a registration fee based on the number of pounds sold for persons who label agricultural, vegetable and flower seeds (81-2,147.10). Statutes (81-2,147.06) allow the Department to establish a fee schedule by regulation. The fees are expended by the Department to administer the Nebraska Seed Law.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Seed Sample Analysis (81-2,147.06)*			
Testing Fees:			
Purity (depending on seed)	\$6-\$45/sample	\$6-\$45/sample	\$6-\$45/sample
Germination (depending on seed)	\$10-\$25/sample	\$10-\$25/sample	\$10-\$25/sample
Noxious (depending on seed)	\$2-\$15/hour	\$2-\$15/hour	\$2-\$15/hour
Complete (depending on seed)	\$16-\$75/sample	\$16-\$75/sample	\$16-\$75/sample
Tetrazolium (depending on seed)	\$15-\$20/sample	\$15-\$20/sample	\$15-\$20/sample
Special Tests:			
Cold test (corn and soybean)	\$10.00	\$10.00	\$10.00
Rush tests		----- \$5 = ¼ sample charge -----	
Annual Bluegrass	\$15/hour	\$15/hour	\$15/hour
Soybean Stress Test (complete)	\$26	\$26	\$26
All States Noxious Weed Exam		----- \$3/plus Nebraska noxious price -----	
--			
Seed Count	\$4/sample	\$4/sample	\$4/sample
Sweetclover species purity test	\$15/sample	\$15/sample	\$15/sample
Seed Firm Registration (81-2,147.10)	\$25 to \$750/annual	\$25 to \$750/annual	\$25 to
\$750/annual			
Weed examinations for other countries	\$15/hour	\$15/hour	\$15/hour
*In addition to the above, when samples contain excess foreign material or are difficult, a charge of \$20/hour will be made for the extra examination time.			
**Services were merged with Nebraska Crop Improvement Association in 2007.			

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	30,743	26,109	52,452
Revenue:			
Seed sample analysis	27,242	36,291	20,395
Seed firm registration	45,620	46,455	47,150
Interest	908	1,652	2,522
Miscellaneous	(88)	15,296	640
Total Revenue	73,382	99,694	70,707
Expenditures:			
Agricultural Laboratories	59,885	67,841	63,060
Bureau of Plant Industry	18,431	5,510	4,649
Total Expenditures	78,316	73,351	67,709
Ending Balance	<u>26,109</u>	<u>52,452</u>	<u>55,450</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21790 - PLANT PROTECTION AND PLANT PEST CASH FUND (2-1019.01)
EXPENDED IN PROGRAM 333**

Fund Description

The Insect Pest and Plant Disease Administrative Cash Fund receives money including dealer's certificate fees and certificate fees charged for inspection expenses. The fund is used by the Department to aid in defraying the cost of administering the Act.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Nursery Inspection (2-1016) prior to June 1	----- \$25/acre plus \$5 each additional acre -----		
Nursery Inspection (2-1016) after June 1 (includes driving time)	----- 24¢/mile plus \$15/hour -----		
Nursery Dealers Cert. (2-1017)	\$100 annually	\$100 annually	\$100 annually
Field Inspections (2-1020)	----- 24¢/mile plus \$15/hour -----		
Nuisance-abatement (2-1032)	Expense	Expense	Expense
Corn Borer Certificate Fees	25¢ each	25¢ each	25¢ each
Phytosanitary certificate	\$30	\$30	\$30
Phytosanitary certificate (phone) additional	\$7 additional	\$7 additional	\$7
Phytosanitary inspections, includes driving time	----- 24¢/mile plus \$15/hour -----		
Corn Borer License Fees	\$50	\$50	\$50

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	76,527	66,598	37,203
Revenue:			
Nursery inspection	16,755	19,320	22,723
Nursery dealers	71,125	70,285	74,000
Field inspections	1,108	1,369	1,961
Interest	2,481	2,173	1,539
Corn Borer License fees and certificates	9,463	9,183	8,359
Phytosanitary Certificates & inspections	71,934	78,037	78,874
Miscellaneous	47,850	30,372	2,285
Total Revenue	220,716	210,739	189,741
Expenditures:			
Bureau of Plant Industry	230,645	240,134	169,668
Total Expenditures	230,645	240,134	169,668
Ending Balance	<u>66,598</u>	<u>37,203</u>	<u>57,276</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21800 - AG PRODUCTS MARKETING INFORMATION CASH FUND (81-2,164.03)
EXPENDED IN PROGRAMS 027/385**

Fund Description

The Agricultural Products Marketing Information Cash Fund receives voluntary gifts and contributions from public and private sources and fees or charges from the sale of publications or services provided by the Department of Agriculture, pursuant to sections 81-201(3) and 81-2,163 to 81-2,164.03. Beginning in fiscal year 2003-04, this fund is also used to collect service fees from livestock auctions markets that participate in the market news program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Sale of publications (81-2,164)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	21,189	6,338	14,469

Revenue:			
Interest	108	4,179	577
Miscellaneous	(7,196)	24,394	6,289
Market News Fees	11,400	14,250	15,300
Total Revenue	4,312	42,823	22,166

Expenditures:			
Administration		16,426	500
Administration – Market News	19,163	18,266	21,804
Total Expenditures	19,163	34,692	22,304

Ending Balance	<u>6,338</u>	<u>14,469</u>	<u>14,331</u>
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AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21810 - PURE MILK (PASTEURIZED MILK) CASH FUND (2-3911)
EXPENDED IN PROGRAMS 057 AND 061**

Fund Description

The Pure Milk (Pasteurized Milk) Cash Fund receives revenue from milk inspection fees and permit fees paid by Pasteurized Milk (Grade A) handlers. The fund is used to defray the department's expenses in administering the Nebraska Pasteurized Milk Laws including a portion of the Pasteurized Milk (Grade A) inspection program and for the portion of the expenses of the testing of milk samples.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

24,143

12,034

48,382

Revenue:			
Milk inspection fees	285,110	323,445	316,235
Licenses	10,050	10,375	11,225
Interest	672	1,601	3,412
Miscellaneous	759	708	538
Total Revenue	296,591	336,129	331,410

Expenditures:			
Dairies & Foods	226,079	203,125	208,016
Agricultural Laboratories	82,621	96,656	96,225
Total Expenditures	308,700	299,781	304,241

Ending Balance

12,034

48,382

75,551

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 21810 - PURE MILK (PASTEURIZED MILK) CASH FUND (2-3911) (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Graded Milk Fees (2-3906)			
Permit Fees (Annual):			
Milk Plant	\$100	\$100	\$100
Receiving Station	100	100	100
Plant Fabricating Single-Serv. Articles	100	100	100
Milk Distributor	75	75	75
Transfer Station	50	50	50
Milk Tank Truck Cleaning Facility	50	50	50
Milk Transportation Company	25	25	25
Milk Tank Truck	No fee	No fee	No fee
Milk Hauler	25	25	25
Milk Producer	no fee	no fee	no fee
Inspection Fees:			
Raw milk produced on Grade "A" farm, pasteurized at a Grade "A" plant		----- 3¢ per hundred weight (all years) -----	
Raw milk produced on Grade "A" farm, pasteurized at a manufacturing milk plant		----- 2 & 1/2¢ per hundred weight (all yrs) -----	
Raw milk produced on Grade "A" farm, shipped and processed outside Nebr.		----- 2 & 1/2¢ per hundred weight (all yrs) -----	
Raw milk produced outside Nebraska on Grade "A" farm, pasteurized at a Grade "A" plant in Nebraska		----- 3/4¢ per hundred weight (all years) -----	

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21820 - LIVESTOCK AUCTION MARKET FUND (54-1172 and 54-1173)
EXPENDED IN PROGRAM 063**

Fund Description

The Livestock Auction Market Fund receives money including fees paid for veterinary inspections at livestock auction markets, license fees from livestock or poultry establishments, rendering establishments, pet feed establishments, livestock dealers and weighmasters. The veterinary inspection fees pass through the Livestock Auction Market Fund from seller to veterinarian. The remainder of the license fees are utilized by the department to defray costs in administering the applicable laws such as inspections of livestock auction markets, livestock dealer records and pet feed and rendering establishments to insure that standards are being met.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Veterinary inspection at auction market (54-1180)	Minimum veterinarian inspection fees set by regulation (guaranteed daily min. salary is \$25)		
Livestock or poultry establishment license (54-1904)	\$50 annually	\$50 annually	\$50 annually
Livestock or poultry establishment license (54-1904) actual	0	0	0
Rendering establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually
Weighmaster license (54-1176)	\$1 annually	*	*
Livestock dealer (54-1704)	\$50 annually	\$50 annually	\$50 annually
Livestock auction market license fee (54-1165)	\$150 annually	\$150 annually	\$150 annually
Pet feed establishment (54-1904)	\$300 annually	\$300 annually	\$300 annually

*LB 837 removed fee for FY 2003-04.

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	24,745	13,053	17,715
Revenue:			
Inspection fees	486,670	489,296	539,341
Licenses	17,113	16,721	16,925
Interest	1,534	1,504	1,943
Miscellaneous	10,874	11,574	9,956
Total Revenue	516,191	519,095	568,165
Expenditures:			
Bureau of Animal Industry	527,883	514,433	573,371
Total Expenditures	527,883	514,433	573,371
Ending Balance	<u>13,053</u>	<u>17,715</u>	<u>12,509</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21840 - NEBRASKA POTATO DEVELOPMENT FUND (2-1808)
EXPENDED IN PROGRAM 382**

Fund Description

The Nebraska Potato Development Fund receives taxes from the sale or shipment of potatoes in Nebraska. The fund is used to pay the expenses of the Nebraska Potato Development Act in promoting the potato industry.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Potato taxes (2-1807)	NTE 2¢/CWT	NTE 2¢/CWT	NTE 2¢/CWT
Potato taxes (2-1807) actual	.75¢/CWT	.75¢/CWT	.75¢/CWT

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	171	18,902	33,162
Revenue:			
Potato fees	56,015	54,432	47,802
Interest	1,016	1,721	1,305
Miscellaneous/Fines and Penalties	1,368	(422)	19
Total Revenue	58,399	55,731	49,126
Expenditures:			
Potato Development	39,668	41,471	74,247
Total Expenditures	39,668	41,471	74,247
Ending Balance	<u>18,902</u>	<u>33,162</u>	<u>8,041</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21850 – DOMESTICATED CERVINE CASH FUND (54-2320)
EXPENDED IN PROGRAM 063**

Fund Description

The Domesticated Cervine Cash Fund was established to receive revenue from fees charged to register domesticated cervine facilities in Nebraska. The department is also allowed to recover costs incurred in the administration of the program and to deposit the proceeds in the Domesticated Cervine Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Domesticated cervine license fee (54-2306)	\$2.50/animal*	\$2.50/animal*	\$2.50/animal*
Domesticated cervine animal facility inspection Fee (54-2308)	\$3.00/animal**	(Once every three years after initial inspection)	
*Minimum fee is \$25; maximum fee is \$200. **Minimum fee, \$30; maximum fee, \$300.			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,774	396	4,977
Revenue:			
Registration fees	7,136	6,443	8,481
Interest	88	168	388
Miscellaneous	70		150
Total Revenue	7,294	6,611	9,019
Expenditures:			
Bureau of Animal Industry	10,672	2,030	3,918
Total Expenditures	10,672	2,030	3,918
Ending Balance	<u>396</u>	<u>4,977</u>	<u>10,078</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21870 - WEIGHTS & MEASURES ADMINISTRATIVE FUND (89-1,100)
EXPENDED IN PROGRAM 056**

Fund Description

The Weights and Measures Administrative Fund receives money for one-time permit fees and for laboratory, registration and inspection fees assessed on commercial weighing and measuring devices such as scales, length measuring devices and meters. The fund is used to defray 52.5% of the expenses of the department in administering sections 89-183 to 89-1,103.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See the following page for schedule of fees.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	317,839	246,419	162,954
Revenue:			
Registration	538,229	545,984	594,224
Voluntary registration	6,935	7,601	7,290
Laboratory fees	18,625	19,456	40,976
Interest	39,417	41,300	19,734
Miscellaneous	24,165	8,771	17,499
Permit fee	2,675	2,430	2,351
NTIP Testing	9,565	7,412	26,794
Total Revenue	639,611	632,954	708,868
Expenditures:			
Weights and Measures	711,031	716,419	701,849
Total Expenditures	711,031	716,419	701,849
Ending Balance	<u>246,419</u>	<u>162,954</u>	<u>169,973</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

FUND 21870 - WEIGHTS & MEASURES ADMINISTRATIVE FUND (89-1,100) cont'd.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Weights & Measures Division fees (89-187):			
Scales:			
Up to 35 lb. capacity	\$11.24	\$11.24	\$12.14
Multi-unit scales	51.70	51.70	55.84
Over 35 up to 1,000 lb. capacity	17.98	17.98	19.42
Over 1,000 up to 4,000 lb. capacity	33.72	33.72	36.42
Over 4,000 up to 50,000 lb. capacity	38.21	38.21	41.27
Over 50,000 up to 150,000 lb. capacity	40.46	40.46	43.70
Over 150,000 lb. capacity	85.41	85.41	92.24
Length measuring devices:			
Fabric or other	19.33	19.33	20.88
Dry measure	11.24	11.24	12.14
Pumps:			
Service station dispensers--per measuring element	8.54	8.54	9.22
High-capacity service station dispensers over 20 gallons per minute--per hose	20.23	20.23	21.85
Compressed natural gas--per hose	89.91	89.91	97.10
Meters:			
Vehicle tank meters	17.08	17.08	18.45
Loading rack meters	33.72	33.72	36.42
Liquid petroleum gas meters	41.36	41.36	44.67
Liquid fertilizer meters	38.21	38.21	41.27
Liquid feed meters	38.21	38.21	41.27
Cryogenic	53.95	53.95	58.27
Mass flow metering systems:			
Mass flow meters (all liquid)	77.32	77.32	83.51
Permit Fee (89-187.02)	\$5/one-time	\$5/one-time	\$5/one-time
Scale Registration (Title 27, Chapter 1, Section 5)		----- \$45 per individual -----	
Standard Laboratory Fee Schedule			
Tolerance testing	\$80/hr	\$80/hr	\$80/hr
Test kits	\$80/hr	\$80/hr	\$80/hr
Liquid measure	\$80/hr	\$80/hr	\$80/hr
Metal volumetric field standard	\$80/hr	\$80/hr	\$80/hr
Linear measure	\$80/hr	\$80/hr	\$80/hr
LPG (Pressurized Provers)	\$80/hr	\$80/hr	\$80/hr
Pressure standards and gauges	\$80/hr	\$80/hr	\$80/hr

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21880 - GRADED EGG FUND (2-3521)
EXPENDED IN PROGRAM 057**

Fund Description

The Graded Egg Fund receives annual license fees and inspection fees from egg retailers and handlers. The fund is used to defray the expenses of the department in such areas as assuring that the quality and quantity of shell eggs sold in Nebraska meet statutory standards.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Annual license fee (2-3520)	\$2.50	\$2.50	\$2.50
Inspection fees: (2-3520)			
Retailers:			
1-10 thirty dozen cases annual average per week	5.00	5.00	5.00
11-25 thirty dozen cases annual average per week	7.50	7.50	7.50
26 or more thirty dozen cases annual average week	10.00	10.00	10.00
Egg Handlers:			
1-10 thirty dozen cases annual average week	5	5	5
11-200 thirty dozen cases annual average week	25	25	25
201-500 thirty dozen cases annual average week	50	50	50
501-1000 thirty dozen cases annual average week	75	75	75
1001-1500 thirty dozen cases annual average week	100	100	100
1501-2000 thirty dozen cases annual average week	125	125	125
2001-2500 thirty dozen cases annual average week	150	150	150
2501 or more thirty dozen cases annual average week	200	200	200

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	4,777	3,504	2,137
Revenue:			
Egg licenses and inspection fees	85	85	85
Interest	152	124	75
Miscellaneous	0		
Total Revenue	237	209	160
Expenditures:			
Bureau of Dairies and Foods	1,510	1,576	1,624
Total Expenditures	1,510	1,576	1,624
Ending Balance	<u>3,504</u>	<u>2,137</u>	<u>673</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21885 - AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND (81-2,293)
EXPENDED IN PROGRAM 061**

Fund Description

The Agricultural Laboratory Testing Services Cash Fund was established to collect for laboratory testing services for agencies, boards, commissions or political subdivisions of this or another state, the federal government, or an association which includes members that are governmental entities. Testing can be performed for acts of terrorism, natural disasters, other public health or agricultural emergencies, intergovernmental agreements, or in connection with validation studies.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
		See attached	

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Federal contracts and grants reimbursed			
Professional and technical services			
Interest			
Miscellaneous			
Deposits from divisions and boards			
Total Revenue	0	0	0
Expenditures:			
Agricultural Laboratories	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21885 - AGRICULTURAL LABORATORY TESTING SERVICES CASH FUND (81-2,293)
EXPENDED IN PROGRAM 061**

Schedule of Fees and Taxes

Grams Required	Limit of Quantitation	Medication	Screening Analysis	Confirmation Analysis	AOAC Method Reference
100	0.0090%	Amprolium	\$50	\$70	961.24
200	20g/T	Bacitracin	\$50	\$70	993.29
100	5g/T	Carbadox	\$50	\$70	-
100	10g/T	CTC	\$50	\$70	967.39
100	5 g/T	Decoquinate	\$50	\$70	-
100	10 g/T	Lasalocid	\$50	\$70	-
50	20g/T	Lincomycin	\$50	\$70	978.31
50	20g/T	Monensin > 20 g/T	\$50	\$70	976.37
50	5g/T	Monensin < 20g/T	\$60	\$80	997.04
100	20g/T	Neomycin	\$50	\$70	998.02
100	10g/T	OTC	\$50	\$70	968.5
50	10g/T	Penicillin	\$50	\$70	967.41
100	5g/T	Pyrantel Tartrate	\$50	\$70	-
50	5 g/T	Sulfamethazine	\$60	\$80	999.16
100	10g/T	Tylosin	\$50	\$70	962.26

Screening fees are based on the analysis of a single sample.

Confirmation fees are based on duplicate analysis of a sample.

For more than one sample containing the same analyte, the fee will be reduced by \$10 for all additional samples.

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21889 – AGRICULTURAL SUPPLIERS LEASE PROTECTION CASH FUND (2-5508)
EXPENDED IN PROGRAM 027**

Fund Description

The Agricultural Suppliers Lease Protection Cash Fund was established in 2002 to receive revenue collected by the Department of Agriculture under the Agricultural Suppliers Lease Protection Act. Statutes provide that costs incurred by the department shall be paid equally by the parties in disputes falling under provisions of the act. Reimbursement revenue is placed in this cash fund and is used by the department to defray the expenses of administering the act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Reimbursement revenue	*See below	*See below	*See below
*Reimbursement revenue is based upon actual costs incurred by the department.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21950 – BUFFER STRIP INCENTIVE CASH FUND (2-5106)
EXPENDED IN PROGRAM 333**

Fund Description

The Buffer Strip Incentive Cash Fund was established through legislation adopted in 1998 to receive \$60 of the pesticide production registration fee that is assessed against pesticides distributed, sold or offered for sale within the state or delivered for transportation or transported into or in the State of Nebraska. (For a description of the use of the remaining pesticide product registration fee, refer to Funds 2075 and 2079.) The Buffer Strip Incentive Cash Fund is used by the Department of Agriculture to aid in defraying the expenses of administering the Buffer Strip Incentive Act and to provide reimbursement to land owners establishing and maintaining buffer strips.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Annual product registration (amount designated in 2-2634 for Fund 2195)	\$60	\$60	\$60

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	511,023	507,330	530,512
Revenue:			
Pesticide fee	609,720	620,625	647,840
Interest	24,969	29,041	33,209
Miscellaneous	0		(15)
Total Revenue	634,689	649,666	681,034
Expenditures:			
Bureau of Plant Industry	638,382	626,484	653,186
Total Expenditures	638,382	626,484	653,186
Ending Balance	<u>507,330</u>	<u>530,512</u>	<u>558,360</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21960 – COMMERCIAL DOG AND CAT OPERATOR INSPECTION CASH FUND (54-635)
EXPENDED IN PROGRAM 063**

Fund Description

The Commercial Dog and Cat Operator Inspection Cash Fund was established to receive revenue from fees charged to license commercial cat and dog breeders, commercial cat and dog dealers, pet shops and boarding kennels in Nebraska. The department uses the fund to carry out regulatory and administrative functions related to the Commercial Cat and Dog Operator Inspection Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Facility license fee (54-627)	\$150	\$150	\$150
		New License \$125	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	54,346	57,972	61,572
Revenue:			
Registration fees	102,300	107,850	107,950
Interest	1,590	1,994	2,179
Miscellaneous	2,494	2,690	2,352
Total Revenue	106,384	112,534	112,481
Expenditures:			
Bureau of Animal Industry	102,758	108,934	119,155
Total Expenditures	102,758	108,934	119,155
Ending Balance	<u>57,972</u>	<u>61,572</u>	<u>54,898</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 21970 – WINERY AND GRAPE PRODUCERS’ PROMOTIONAL FUND (53-304)
EXPENDED IN PROGRAM 027**

Fund Description

The Wine and Grape Promotional Fund receives a fee based on the gallons of juices produced or received by a winery. The Nebraska Liquor Control Commission collects the fee and remits it to this fund. The department uses the fund at the direction of the Nebraska Grape and Winery Board to carry out programs to promote and research the growing, selling, marketing and promotion of grapes and other agricultural products used in the wine industry.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Per 160 gallons of juice produced or received (53-304)	\$20	\$20	\$20

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,960	261	1,401
Revenue:			
Alcohol taxes	4,995	6,978	9,196
Interest	161	120	228
Miscellaneous	0		
Total Revenue	5,156	7,098	9,424
Expenditures:			
Administration	10,855	5,958	6,700
Total Expenditures	10,855	5,958	6,700
Ending Balance	<u>261</u>	<u>1,401</u>	<u>4,125</u>

AGENCY 18 - DEPARTMENT OF AGRICULTURE

**FUND 51810 - MANAGEMENT SERVICES EXPENSE REVOLVING FUND (81-201.04)
EXPENDED IN PROGRAMS 027 & 056**

Fund Description

The Management Services Expense Revolving Fund receives funds from divisions of the Department of Agriculture and other governmental agencies for computer services, statistical services, printing services and other office management services. Charges reflect the actual costs incurred by the Department. The funds are expended by the division that provides the office management services.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Office Management Services (81-201.04)	----- See Fund Description -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	14,748	6,520	6,384
Revenue:			
Federal contracts and grants reimbursed	0		
Professional and technical services	343,126	386,846	362,141
Interest	1,115	1,383	1,674
Miscellaneous	(5,104)	(307)	205
Deposits from divisions and boards	22,650	16,221	81,574
Total Revenue	361,787	404,143	445,594
Expenditures:			
Administration	370,015	404,279	451,075
Total Expenditures	370,015	404,279	451,075
Ending Balance	<u>6,520</u>	<u>6,384</u>	<u>903</u>

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21910 - FINANCIAL INSTITUTION ASSESSMENT CASH FUND (8-601 & 8-602)
EXPENDED IN PROGRAM 065**

Fund Description

Monies accruing to the Financial Institution Assessment Cash Fund support the department's financial institution regulatory activities. This includes regulation of chartered institutions (such as banks and credit unions), sales finance and installment loan companies, delayed deposit services and mortgage bankers. The major types of revenue credited to the fund are hourly rate charges assessed for examination of various financial institutions, annual fees based on asset size for chartered institutions and various charter, license and application fees.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

3,050,118

2,874,195

3,018,521

Revenue:			
Asset assessment fees	2,048,284	2,070,695	2,150,788
Examination fees	921,475	1,019,184	1,159,709
Charter, license and application fees	254,811	370,045	352,886
Investment interest	120,848	137,246	161,436
Other	18,882	293,630	38,909
Total Revenue	3,364,300	3,890,800	3,863,728

Expenditures:			
Enforcement of Standards:			
Banks, industrials, trust companies	2,806,715	2,943,817	3,300,088
Credit unions, building and loan associations	153,392	129,420	141,164
Small loan companies	144,667	156,215	168,105
Mortgage bankers	215,629	272,637	263,487
Delayed deposit services	219,820	244,385	309,284
Total Expenditures	3,540,223	3,746,474	4,182,128

Ending Balance

2,874,195

3,018,521

2,700,121

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Assessment fees (per \$1,000 of assets) (8-601)	* See note	* See note	* See note
Examination fees - chartered institutions (per hour)(8-601)	45	45	45
Executive officer's license - initial/renewal (8-602)	50/15	50/15	50/15
Loan officer's license (credit union) Initial/renewal (8-602)	25/15	25/15	25/15
Personal loan license (8-602)	50	50	50
Pledged securities deposit (per \$1,000 face value) (8-602)	1.50	1.50	1.50
Substitute/change pledged securities (8-602)	15	15	15
Charter fee (8-602):			
Bank	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Trust company	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Credit card bank	---- 1.50/\$1,000 authorized capital - \$225 min. ----		
Credit union (Certificate of Approval)	10	10	10
Investigating application to form (8-602):			
Bank, credit card bank	2,500 min.	2,500 min.	2,500 min.
Trust company	1,000 min.	1,000 min.	1,000 min.
Move location application (8-602)	250	250	250
Branch application (8-602)	250	250	250
Articles of incorporation filing fee:			
Bank, trust company	100	100	100
Credit union (8-602)	50	50	50
Amend articles of incorporation:			
Bank, trust company	50	50	50
Credit union (8-602)	15	15	15
Late fees (8-169)			
Bank, savings & loan (per day)	50	50	50
Credit union (per day)	5	5	5
Sale of checks (application fee) (8-1006)	100	1,000	1,000
Sale of checks (annual renewal) (8-1009)	100	250	250
Change of control fee (8-602)	500	500	500
Interstate application fee	5,000	5,000	5,000
Application fee for cross-industry merger (8-602)	500	500	500
Application fee-bank merger (8-602)	500	500	500
Application fee-branch trust office (8-602)	500	500	500
Application fee-representative trust office (8-602)	500	500	500
Application fee-credit card bank	0	0	5,000
Sales finance company license:			
Initial & renewal (45-346,348)	150	150	150
Installment loan company license:			
Initial (45-1005)	150	500	500
Renewal (45-1013)	100	250	250

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

FUND 21910 (cont'd.)

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Examination fee - sales finance & installment loan companies (45-130)	85/hr.	85/hr.	85/hr.
Delayed deposited services license:			
Initial (45-906)	500	500	500
Renewal (45-910)	150	150	150
Branch (45-915)	150	150	150
Examination fee-delayed deposit services (45-920)	85/hr.	85/hr.	85/hr.
Mortgage bankers registration fee (one-time fee for exempt companies)	50	50	50
Mortgage bankers license			
Initial (45-705)	300	400	400
Renewal (45-706)	100	200	200
Examination fee-mortgage bankers (45-710)	Actual cost	Actual cost	Actual cost

* 2004-05 through 2006-07 assessment fee:

For assets between 0 and \$150 million: \$.135 / \$1,000
For assets between \$150 and \$250 million: \$.110 / \$1,000
For assets between \$250 and \$750 million: \$.080 / \$1,000
For assets above \$750 million: \$.070 / \$1,000

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21920 - SECURITIES ACT CASH FUND (8-1120)
EXPENDED IN PROGRAM 066**

Fund Description

Revenue credited to the Securities Act Cash Fund supports the Department's activities relating to regulation of the sale of securities within the state of Nebraska. The Department regulates the issuance of securities via registration and filing requirements; licenses broker-dealers and their agents, as well as investment advisors; and investigates criminal activity under the Nebraska Securities Act. Transfers from the Securities Act Cash Fund may be made to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Securities registration fee (8-1108)	*	*	*
Broker-dealer license (8-1103)	\$250	\$250	\$250
Issuer dealer license (8-1103)	100	100	100
Investment advisor license (8-1103)	200	200	200
Agent/representative licenses (8-1103)	40	40	40
Nebr. Securities Examination (8-1103)	5	5	5
Private offering fee (8-1111)	200	200	200
Seller-assisted marketing plan (59-1722)			
Filing fee	100	100	100
Amendment fee	50	50	50
Renewal fee	50	50	50
Loan broker fee (45-191.02)	150	150	150
Franchise fee (59-1722)	100	100	100

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	13,795,955	8,557,475	7,073,292
Revenue:			
Securities registration fees	10,641,066	11,320,261	13,573,121
License fees	3,667,150	3,955,425	4,331,120
Investment interest	310,866	300,805	317,097
Other	382,459	11,298	222,525
Total Revenue	15,001,541	15,587,789	18,443,863
Transfer to General Fund	19,100,000	16,000,000	16,000,000
Expenditures:			
Enforcement of Standards-Securities	1,140,021	1,071,972	1,080,923
Total Expenditures	1,140,021	1,071,972	1,080,923
Miscellaneous adjustment to fund balance	0	0	79
Ending Balance	8,557,475	7,073,292	8,436,311

* The fee for definite registrations is .1% of securities registered with a \$100 minimum fee. For indefinite registrations, the fee is .1% of securities sold up to \$10 million and .05% of securities sold over \$10 million with a \$1,000 minimum fee.

AGENCY 19 - DEPARTMENT OF BANKING AND FINANCE

**FUND 21930 - BANKING CASH FUND (Administratively Created)
EXPENDED IN PROGRAM 065**

Fund Description

The fund was administratively created to accommodate receipt of funds from several private companies in 2005-06. Funds received were expended for activities relating to the Nebraska Quarter Launch. In 2006-07, the fund accommodated receipt of \$35,000 from the Investor Protection Trust. Related funds have been expended to support a Nebraska Town Hall Meeting related to investor education.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	164
Revenue:			
Investment interest	0	281	271
Reimbursement: non-government sources	0	562	0
Grants: non-government sources	0	0	35,000
Contributions	0	22,500	0
Total Revenue	0	23,343	35,271
Expenditures:			
	0	23,179	16,497
Ending Balance	<u>0</u>	<u>164</u>	<u>18,938</u>

AGENCY 21 - STATE FIRE MARSHAL

**FUND 21230 - PIPELINE SAFETY (81-550)
EXPENDED IN PROGRAM 193**

Fund Description

These funds are used for the inspection of natural gas pipeline facilities and for plan reviews conducted by the State Fire Marshal.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Meter fee (81-550)	.20	.20	.20

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	358,185	569,621	608,434
Revenue:			
Meter fees	115,210	114,477	115,025
Grants/Other	80,904	82,722	105,598
Interest	15,322	22,448	26,696
Total Revenue	211,436	219,647	247,319
Expenditures:			
Personal services	0	142,307	199,966
Operating expenses	0	8,963	9,964
Travel expenses	0	28,303	35,355
Capital outlay	0	1,261	0
Total Expenditures	0	180,834	245,285
Ending Balance	<u>569,621</u>	<u>608,434</u>	<u>607,468</u>

AGENCY 21 - STATE FIRE MARSHAL

**FUND 21250 - STATE FIRE MARSHAL CASHFUND (81-528)
EXPENDED IN PROGRAM 193**

Fund Description

Money deposited in this fund is used for inspections of liquor establishments, health care facilities, above ground storage tanks, mobile home parks and day care centers.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

622,287

520,563

692,669

Revenue:			
Plan reviews	91,508	120,670	129,615
Inspection fees:	22,170	25,000	24,850
Liquor			
Health	37,214	41,620	41,255
Hospital	5,310	4,450	4,500
Daycare	25,470	30,480	24,885
General Business Fees	46,200	43,775	46,950
Above ground tank inspections	3,980	3,431	3,650
Registrations	22,765	42,000	39,378
Other/Transfers in	98,146	135,046	108,343
Interest	17,327	28,480	35,025
Total Revenue	370,090	474,952	458,451

Expenditures:			
Personal Services	392,932	134,544	139,135
Operating expenses	32,994	59,245	61,526
Travel expenses	2,025	74,533	53,585
Capital outlay	43,860	34,524	26,137
Total Expenditures	471,811	302,846	280,383

Ending Balance

520,563

692,669

870,737

AGENCY 21 - STATE FIRE MARSHAL

FUND 21250 - STATE FIRE MARSHAL CASH FUND (81-528 (cont'd.))

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Above Ground Tanks:			
Annual Registration Fee	\$10	\$10	\$10
Inspection/Installation Permit Fee	\$50	\$50	\$50
Hospitals (81-505.01):			
Initial inspection (based on # of beds)	\$50-150	\$50-150	\$50-\$150
Re-inspection	----- \$50/hour (not to exceed \$150) -----		
Nursing homes and other health care facilities (81-505.01):			
Initial inspection (based on # of beds)	50-150	50-150	50-150
Re-inspection	----- \$50/hour (not to exceed \$150) -----		
Liquor establishments (53-119.01)	50-75	50-75	50-75
Mobile home parks (71-4635)	75	75	75
Child care facilities (81-505.01) (based on # of children)	40-60	40-60	40-60
Foster care home	20	20	20
Plan reviews (81-505.01):			
Base fee (\$1 - \$5,000)	5-100+	5-100+	5-100+
Each additional \$5,000 to \$10,000 in value	1-2	1-2	1-2
Fireworks display permit (28-1246)	10	10	10
Fireworks distributor license	500	500	500
Fireworks jobber's license	200	200	200
Fireworks retailer's license	25	25	25
Grain elevators:			
Less than 500,000 bushels	15	15	15
500,000 to 1,500,000 bushels	25	25	25
1,500,000 to 2,500,000 bushels	35	35	35
Greater than 2,500,000 bushels	50	50	50
Feed mills:			
With pellet machine	25	25	25
With grinding and mixing only	15	15	15
Investigative reports	----- \$3, plus copying costs -----		

AGENCY 21 - STATE FIRE MARSHAL

**FUND 22110 - UNDERGROUND STORAGE TANK FUND (81-528)
EXPENDED IN PROGRAM 193**

Fund Description

Money deposited in this fund is from registration fees for underground storage tanks. Funds are used to inspect underground storage tank facilities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Underground storage tanks (81-15,1211):			
New tank installation permit	\$50	\$50	\$50
Registration fees	\$30	\$30	\$30
Computer printouts	Actual cost	Actual cost	Actual cost

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	309,464	506,125	581,830
Revenue:			
Registration and permit fees	186,350	186,835	185,457
Interest	16,896	21,015	27,483
Other	50,017	725	246
Transfer in	127,156	50,000	50,000
Total Revenue	380,419	258,575	263,186
Expenditures:			
Personal services	130,744	83,693	150,668
Operating expenses	23,463	39,631	42,330
Travel expenses	16,391	27,165	18,651
Capital Outlay	13,160	2,366	5,083
Aid	0	30,015	28,410
Total Expenditures	183,758	182,870	245,142
Ending Balance	<u>506,125</u>	<u>581,830</u>	<u>599,847</u>

AGENCY 22 - DEPARTMENT OF INSURANCE

**FUND 22210 - DEPARTMENT OF INSURANCE CASH FUND (44-116)
EXPENDED IN PROGRAMS 068 & 069**

Fund Description

The Department of Insurance uses the funds deposited in the Department of Insurance Cash Fund to regulate the business of insurance. The funds are primarily used to supervise and regulate insurance companies, associations and societies and to license all resident and nonresident agents, agencies, brokers, consultants, surplus lines agents and pre-need representatives. Money in this cash fund may be used for transfers to the General Fund at the direction of the Legislature.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

9,739,839

10,676,882

12,951,412

Revenue:			
Company appointments/cancellations	4,869,642	4,893,846	4,632,313
Examiner per diems/technical services	2,922,852	3,535,406	3,733,933
Agt., consultant, broker, surplus lines licenses/registrations	2,018,565	2,194,770	2,329,205
Certificate of authority	61,001	53,560	71,220
Agency licenses	370,033	396,610	435,499
Agent certifications	65,710	41,795	36,430
Continuing education fees	77,430	74,695	76,725
Photocopies/supplies, publications, etc.	51,924	53,148	51,051
Miscellaneous/filing fees, etc.	1,309,224	1,558,361	1,790,951
Interest income/adjustments	527,983	704,103	801,276
Fraud unit fee	320,390	347,305	369,608
Lapse to the General Fund	-4,000,000	-3,000,000	-3,000,000
Total Revenue	8,594,754	10,853,599	11,328,211

Expenditures:			
Personal services	5,260,302	5,806,734	6,040,640
Operating expenses/travel	2,372,306	2,772,335	2,754,134
Capital outlay	25,103	0	42,313
Total Expenditures	7,657,711	8,579,069	8,837,087

Ending Balance

10,676,882

12,951,412

15,442,536

AGENCY 22 - DEPARTMENT OF INSURANCE

FUND 22210 - DEPARTMENT OF INSURANCE CASH FUND (44-116), (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Company appointments fee for agents (44-4064)	Up to \$10	Up to \$10	Up to \$10
Agency license (44-4064)	Up to \$50	Up to \$50	Up to \$50
Continuing education course approval fee (44-3905)	Up to \$50	Up to \$50	Up to \$50
Continuing education filing fee (44-3904)	Up to \$5	Up to \$5	Up to \$5
Examinations of insurance companies (44-5908) actual	Reasonable allocation of salary of examiner, plus expenses.		
Insurance producer license (44-4064)			
Resident	Up to \$40	Up to \$40	Up to \$40
Non-resident	Up to \$80	Up to \$80	Up to \$80
Consultant license (44-2621)			
Resident - Individual	Up to \$100	Up to \$100	Up to \$100
Non-Resident - Individual	Up to \$150	Up to \$150	Up to \$150
Resident & Non-Resident – Corporation, Partnership or Limited Liability Company	Up to \$150	Up to \$150	Up to \$150
Late license renewal fee (44-4064)	Up to \$125	Up to \$125	Up to \$125
License reinstatement fee (44-4064)	Up to \$175	Up to \$175	Up to \$175
Company license (44-114)			
Initial	\$300	\$300	\$300
Renewal	\$100	\$100	\$100
Fraud unit fee (44-6606)	Up to \$200	Up to \$200	Up to \$200
Certificate of Authority (44-114)	\$100	\$100	\$100
Annual statement fee (44-114)	\$200	\$200	\$200

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22300 - NEBRASKA AMUSEMENT RIDE (48-1810)
EXPENDED IN PROGRAM 194**

Fund Description

The Nebraska Amusement Ride Cash Fund was established by LB 226 in 1987. Rules and regulations were formulated and the program became active in January 1988. The fund receives fees from permits issued and inspections performed of amusement rides operating in Nebraska. All rides must be inspected and obtain a permit from the Department of Labor annually. Bungee jumping inspections were added to the law in 1994.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Annual operational permit fee per ride (Rule 228-3)	\$50	\$50	\$50
Mechanical inspection fee per ride (Rule 228-3)	\$130	\$130	\$130
Annual operational permit fee per bungee jumping operations (Rule 228-3)	\$50	\$50	\$50
Mechanical inspection fee for bungee jumping operations (Rule 228-3)	\$700	\$700	\$700
Annual permit fee each ride (Rule 228-3)	----	----	----
Bungee jumping inspection fee (Rule 228-3)	----	----	----
Annual kiddie ride inspection fee (Rule 228-3)	----	----	----
Annual adult ride inspection fee (Rule 228-3)	----	----	----
Department-performed inspection (Rule 228-3)	350	211	296

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	31,012	44,882	66,134
Revenue:			
Amusement ride certificates	52,480	62,624	54,790
Investment interest	1,422	2,241	3,277
Total Revenue	53,902	64,865	58,067
Expenditures:			
Salaries	24,584	29,087	28,607
Benefits	5,878	7,364	7,128
Operating expenses	6,838	4,090	8,941
Travel	2,732	3,072	3,583
Total Expenditures	40,032	43,613	48,259
Ending Balance	<u>44,882</u>	<u>66,134</u>	<u>75,942</u>

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22310 - FARM LABOR CONTRACTORS (48-1707)
EXPENDED IN PROGRAM 194**

Fund Description

The Farm Labor Contractor Cash Fund was established by LB 344 in 1987. Rules and regulations were formulated and the program became active in January 1989. The fund receives fees from licenses issued to farm labor contractors. The Department of Labor investigates applicants, issues annual licenses, investigates complaints, and ensures compliance with the law.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee - farm labor contractors (48-1710, Rule 227-4-002-F)	\$750	\$750	\$750

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	6,436	9,545	2,344
Revenue:			
Farm labor contractor fees	3,750	2,250	2,250
Investment interest	237	84	24
Total Revenue	3,987	2,334	2,274
Expenditures:			
Salaries		7,475	
Benefits		2,057	
Operating expenses	878	3	3,111
Total Expenditures	878	9,535	3,111
Ending Balance	<u>9,545</u>	<u>2,344</u>	<u>1,507</u>

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22320 - EMPLOYMENT SECURITY SPECIAL CONTINGENT FUND (48-621)
EXPENDED IN PROGRAM 31**

Fund Description

The Employment Security Special Contingent Fund is designated as a cash fund for budgetary purposes but has specific restrictions on fund usage and does not receive funds from fees charged on a regular basis. The fund receives interest from penalty payments on delinquent unemployment insurance contributions. Unpaid contributions have an interest rate of 1 1/2% from the date they were due until received by the Department of Labor. The Department is only allowed to expend funds as follows: 1) to act as a revolving fund to cover expenditures necessary and proper under law for which federal funds have been duly requested but not yet received; 2) expenses mandated by Sec. 48-622, which provides that the state shall replace any federal funding spent improperly or in excess of federal provisions; 3) extraordinary and contingent expenses deemed essential but not provided for by federal funding; and 4) funds may also be transferred to the Nebraska Technical Community College Aid Cash Fund and the Job Training Cash Fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Interest on delinquent unemployment insurance contributions (48-655) 1½%/month	1½%/month	1½%/month	

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	1,699,699	2,007,318	2,108,027

Revenue:			
Penalty fees	527,547	529,057	580,191
Investment interest	57,766	74,501	92,545
Total Revenue	585,313	603,558	672,736

Expenditures:			
Salaries			265
Benefits			40
Operating expenses	271,524	294,867	211,207
Travel		3,877	2,758
Capital outlay	5,127	204,105	121,671
Case Services	1,043		
Total Expenditures	277,694	502,849	335,941

Ending Balance	2,007,318	2,108,027	2,444,822
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AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22340 - ELEVATOR INSPECTION FUND (48-418.10)
EXPENDED IN PROGRAM 194**

Fund Description

This fund was established by LB 877 in 1992. The fund receives fees from various types of elevator inspections performed in Nebraska. All active elevators in Nebraska must obtain a certificate of operation annually from the Department of Labor. Prior to LB 877, fees from elevator inspections were deposited into the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Elevator inspection fee (48-418.09)	----- \$75 + \$5 per floor over five floors -----		-----
Escalator inspection fee (48-418.09)	----- \$50 + \$5 per floor over five floors -----		-----
New installation fee (48-418.09)	\$75	\$75	\$75
Special inspection fee (48-418.09)	----- \$75 + elevator inspector expenses -----		-----

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	293,268	308,042	342,788
Revenue:			
Inspection fees	473,250	490,807	461,009
Investment interest	10,607	12,867	13,631
Miscellaneous adjustments	148		
Total Revenue	484,005	503,674	474,640
Expenditures:			
Salaries	303,720	311,928	310,673
Benefits	71,279	73,123	89,330
Operating expenses	60,783	46,003	112,953
Travel	33,514	37,874	35,588
Total Expenditures	469,296	468,928	548,544
Miscellaneous adjustment	65		
Ending Balance	<u>308,042</u>	<u>342,788</u>	<u>328,787</u>

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22350 - WORKPLACE SAFETY CONSULTATION PROGRAM CASH FUND (48-446)
EXPENDED IN PROGRAM 187**

Fund Description

The Workplace Safety Consultation Program Cash Fund was created by LB 757 in 1993. The fund supports inspections and/or consultations intended to contribute to safe working conditions for all employees.

For the first three years of the program (1994, 1995 and 1996), a one-quarter of one percent assessment was levied against all workers compensation insurers in Nebraska. After that, the program was funded through the fees listed below. The program closed down in FY2003 due to lack of fee revenues.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Complaint investigations (Rule 230-6.004)	--	--	--
Safety and Industrial hygienist consultation/inspection fee (Rule 230-6.004):			
10 or less employees	--	--	--
11-25 employees	--	--	--
26-100 employees	--	--	--
101 or more employees	--	--	--
Safety and Industrial hygienist consultation/inspection fee (Rule 230-6.004)	\$300 + \$85/hour	\$300 + \$85/hour	\$300 + \$85/hour

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	(195)	0	0
Revenue:			
Investment interest	5	0	0
Total Revenue	5	0	0
Expenditures:			
Operating expenses	765	0	0
Total Expenditures	765	0	0
Miscellaneous adjustment	955		
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22360 - CONTRACTOR REGISTRATION CASH FUND (48-2115)
EXPENDED IN PROGRAM 194**

Fund Description

The Contractor Registration Cash Fund was created in 1994 by LB 248. Contractors doing business in counties with a population of over one hundred thousand inhabitants are required to be registered with the Nebraska Department of Labor prior to doing any construction work in Nebraska. They are also required to pay the registration fee. This fund pays for the expenses associated with enforcing the provisions of the Contractor's Registration Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Contractor Registration Fee (48-2107)	\$25	\$25	\$25

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	76,976	93,854	117,975
Revenue:			
Contractor's registration fee	106,422	107,300	107,935
Investment interest	3,051	4,288	5,112
Miscellaneous adjustment	89		
Total Revenue	109,562	111,588	113,047
Expenditures:			
Salaries	49,752	47,168	56,327
Benefits	15,921	15,607	19,142
Operating expenses	26,341	24,692	33,665
Travel	670		1,383
Total Expenditures	92,684	87,467	121,912
Ending Balance	<u>93,854</u>	<u>117,975</u>	<u>109,110</u>

AGENCY 23 - DEPARTMENT OF LABOR

**FUND 22370 - BOILER INSPECTION CASH FUND (48-735.01)
EXPENDED IN PROGRAM 194**

Fund Description

The Boiler Inspection Cash Fund was created in 1995 by LB 438. Previous to this legislation, all fees received for inspecting boilers were deposited into the General Fund and all expenditures for boiler inspections were appropriated from the General Fund. LB 438 made the Boiler Inspection program self-supporting by having the fees pay for the expenses of boiler inspections. The Commissioner of Labor establishes boiler inspection fees through the rule and regulation process.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Power boilers, high-temperature water boilers, hot water heating and supply boilers and hot water heater boilers (Rule 229-7.005):			
Internal inspections, depending on size	\$25-\$165	\$25-\$165	\$25-\$165
External inspections, depending on size	\$25-\$45	\$25-\$45	\$25-\$45
Other inspections, half day/full day	\$150/\$300	\$150/\$300	\$150/\$300
Pressure vessels, internal or external inspections, depending on size (Rule 229-7.006)	\$25-\$55	\$25-\$55	\$25-\$55
Certificate of Inspection (Rule 229-7.005 & .006)	\$30	\$30	\$30
Quality control reviews (Rule 229-10.005)	- - - \$300 half day/\$600 full day plus expenses - - -		
Commissioned inspections (Rule 229-11.002)	\$20	\$20	\$20
Owner-User inspection organization (Rule 229-12.002)	\$50 + \$20 for each special inspector + \$20 renewal		

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	463,508	473,195	435,566
Revenue:			
Boiler inspection fees	343,878	342,319	400,944
Investment interest	16,445	19,048	21,107
Miscellaneous adjustments	30		
Total Revenue	360,353	361,367	422,050
Expenditures:			
Salaries	198,207	208,045	130,986
Benefits	47,901	63,104	57,056
Operating expenses	74,715	103,180	108,144
Travel	26,469	24,667	29,879
Capital outlay	3,374	0	
Miscellaneous Adjustments between ledgers			6,837
Total Expenditures	350,666	398,996	332,902
Ending Balance	<u>473,195</u>	<u>435,566</u>	<u>524,714</u>

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

FUND 10000 - GENERAL FUND

Fund Description

The General Fund accounts for revenues and expenditures which are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Driver license/state ID card fees (60-4,115)	\$10.25	\$10.25	\$10.25
Employment and medical hardship drive permits (60-4,130; 60-4,130.02; 60-4,115)	40.00	40.00	40.00
Farm permits (60-4,126; 60-4,115)	4.75	4.75	4.75
Driver training schools (60-4,177)	50.00	50.00	50.00
Driver school instructors (60-4,177)	10.00	10.00	10.00
Motor vehicle titles (60-154)	2.00	2.00	2.00
Driver abstract fee (60-483)	1.75	1.75	1.75
Third-party CDL tester fee (60-4,158)	100.00	100.00	100.00
Drivers' license reinstatement fee (60-498.02; 60-499.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	50.00	75.00	75.00
Interstate stamps/UCR fees (75-354)	3.00	3.00	3.00
Private/exempt registration fee (75-354)	25.00	25.00	25.00
Vehicle identification number fee (60-159)	20.00	20.00	20.00

Fund Summary

	2004-05	2005-06	2006-07
Revenue:			
Driver license/state ID card fees*	3,793,307	4,043,411	4,018,067
Drivers' license reinstatement fee	792,375	807,550	824,395
Employment drive permits	36,389	43,157	32,310
Third party CLD testing	3,600	2,700	3,100
Driver training schools	700	470	910
Driver school instructors	650	580	755
Motor vehicle titles*	1,432,292	1,379,920	1,362,398
Driver abstract fees	70,917	61,761	40,253
Driver abstract fees-Nebraska Online	1,798,832	1,863,439	1,972,183
VIN fee	6,840	5,320	5,645
Interstate stamps	740,439	750,933	43,974
Private/exempt registration fee	19,075	19,250	11,300
Other fines, services and adjustments	28	38	110
Total Revenue	8,695,444	8,978,529	8,315,400

*Received by Agency 12 – State Treasurer.

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 21340 - MOTORCYCLE SAFETY EDUCATION FUND (60-2132)
EXPENDED IN PROGRAM 644**

Fund Description

Money deposited into the Motorcycle Safety Education Fund is used for the administration of the Motorcycle Safety Education Act. The funds are used to reimburse approved schools, businesses or organizations for conducting approved courses, to provide educational assistance, to prepare sites for offering courses, to promote motorcycle safety and to provide for administrative expenses. Beginning in 1992-93, one-half of the \$6 fee to register a motorcycle is allocated to the Motorcycle Safety Education Fund via a transfer from the Highway Trust Fund. Three dollars and fifty cents of the \$18.75 fee for a motorcycle operator's license is deposited into this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Motorcycle registration fees (60-3,153, 39-2215)	\$3.00	\$3.00	\$3.00
Motorcycle-operator only license fees (60-4,115, 60-4,127)	\$3.50	3.50	3.50

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	346,742	392,940	419,325
Revenue:			
Transfer from Highway Trust Fund	152,463	169,552	184,959
Investment income/miscellaneous	11,652	15,302	19,814
Professional/technical service	360	349	70
Total Revenue	164,475	185,203	204,843
Expenditures:			
Operations	5,277	12,193	13,992
Aid	113,000	146,625	102,975
Total Expenditures	118,277	158,818	116,967
Ending Balance	<u>392,940</u>	<u>419,325</u>	<u>507,201</u>

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22430 - MOTOR CARRIER DIVISION CASH FUND (60-3,201)
EXPENDED IN PROGRAM 70**

Fund Description

LB 1218 (1996) repealed the Interstate Registration Operations Cash Fund and transferred the existing balance to a newly created Motor Carrier Division Cash Fund beginning July 1, 1996. The balance from Interstate Motor Carriers' Base State Cash Fund was also transferred to the new fund. The Motor Carrier Division Cash fund is used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce. The fees received from owners registering fleets to operate in the state are credited to the Motor Carrier Services Division Distributive Fund. Seventy percent of this distributive fund is allocated to the Highway Trust Fund from which a transfer is made annually to the Motor Carrier Division Cash Fund to carry out the administrative functions of the interstate registrations program. Revenue is also received from the title fee for prorated motor vehicles and notations of liens on certificates and decal fees pursuant to the International Fuel Tax Agreement Act. An annual transfer is also made to this fund from the Highway Cash Fund to fund a position to issue routine truck route permits.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Fleet registration fee (60-3,198)	(Formula based upon miles driven and weight of vehicles.)		
Prorate motor vehicle title fee (60-154)	\$6	\$6	\$6
Prorate title/notation of lien (60-154)	\$3	\$3	\$3
Decal fee - International Fuel Tax Agreement Act (66-1415)	Up to \$10	Up to \$10	Up to \$10

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	418,971	748,178	790,271
Revenue:			
Transfer from Highway Trust Fund/Highway Cash Fund/Interstate Regulation Operations Cash Fund	1,200,000	950,000	562,500
Investment income/miscellaneous	34,638	41,041	112,589
Surplus property sale/business fees/sale of srvs.	10,012	10,052	8,855
Motor vehicle title fees/lien notations/other services	163,793	153,481	135,933
Decal fee	99,565	95,673	95,691
Total Revenue	1,508,008	1,250,247	915,568
Expenditures:			
Personal services	891,346	919,958	929,468
Operations/travel	287,455	288,196	339,166
Total Expenditures	1,178,801	1,208,154	1,268,634
Ending Balance	748,178	790,271	437,205

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22440 - LICENSE PLATE CASH FUND (60-3,103)
EXPENDED IN PROGRAM 90**

Fund Description

The License Plate Cash Fund is used to pay for costs associated with the manufacture of all license plates and related stickers. The source of funding for the License Plate Cash Fund is a transfer from the Highway Trust Fund per Section 39-2215. The department is authorized to set the plate fee to cover the cost of the plate, renewal tabs and stickers, up to a maximum of \$3.50 per plate. The plate fees are deposited in the Highway Trust Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Fee per license plate (60-3,102)	\$3.25*	\$3.25	\$3.25
*Effective 1/01/05			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	956,024	12	1,997,218
Revenue:			
Transfer from Highway Trust Fund	6,683,818	5,700,000	1,900,000
Total Revenue	6,683,818	5,700,000	1,900,000
Expenditures:			
Plates	7,551,352	3,607,590	1,538,065
Stickers	88,478	95,204	95,064
Total Expenditures	7,639,830	3,702,794	1,633,129
Ending Balance	<u>12</u>	<u>1,997,218</u>	<u>2,264,089</u>

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22450 - MOTOR VEHICLE CASH FUND (60-1513)
EXPENDED IN PROGRAM 70**

Fund Description

The Motor Vehicle Cash Fund is used to carry out duties of the Department of Motor Vehicles as deemed necessary by the director. The fund is used for the majority of the operations of the agency. The Legislature may direct the transfer of funds from the DMV Cash Fund to the General Fund.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for Schedule of Fees and Taxes

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

11,222,864

10,569,457

11,710,837

Revenue:			
Reinstatement fees	1,513,830	1,537,740	1,529,655
Drivers' license/ID cards	3,765,234	3,936,852	3,911,875
Title & registrations record and search fee	467,069	498,264	490,227
Investment income/miscellaneous revenue	438,690	543,307	617,880
Driver abstract fees	68,308	23,353	18,695
Motor vehicle registration and plate fees/extension fees	3,857,687	3,445,776	3,207,540
Message plate fees	1,669,787	1,659,907	1,686,150
Motor vehicle title fees	3,565,402	3,433,120	3,377,396
Adjustments/miscellaneous services	57,436	49,318	61,681
Spirit plate fees	29,197	219,237	223,564
Lapse to General Fund/Transfers out	-3,624,127	-1,545,955	-1,633,505
Total Revenue	11,808,513	13,800,919	13,491,158

Expenditures:			
Personal services	6,685,437	7,017,951	7,388,602
Operating expenses/travel	5,561,826	5,607,772	5,747,622
Capital outlay	214,657	33,783	181,231
Adjustment	0	33	
Total Expenditures	12,461,920	12,659,539	13,317,455

Ending Balance

10,569,457

11,710,837

11,844,540

AGENCY 24 - DEPARTMENT OF MOTOR VEHICLES

**FUND 22450 - MOTOR VEHICLE CASH FUND (60-1513)
EXPENDED IN PROGRAM 70, cont'd.**

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Driver license reinstatement fees (60-498.02; 60-499.01; 60-4,100.01; 60-4,120.02; 60-4,171; 60-505.02; 60-6,209)	\$50	\$50	\$50
Title and registrations record fee (60-3,161)	\$1/record	\$1/record	\$1/record
	\$18/1,000 records	\$18/1,000 records	\$18/1,000 records
VIN plates (60-159)	\$20	\$20	\$20
Registration fees (60-3,156)	\$1.75*	\$1.75*	\$1.50
Message plate fees (60-3,119):			
Original/Renewal	\$30	\$30	\$30
Spirit plate fees (60-3,128)	\$30	\$30	\$30
Driver abstract fees (60-483)	\$.25	\$.25	\$.25
Drivers' license/state ID cards (60-4,115, 60-4,181)	\$10	\$10	\$10
Title fees (60-154)	\$4	\$4	\$4
*Effective 1-1-03 through 12-31-05 an additional \$.25 is collected to develop the motor vehicle insurance data base.			

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES/

**FUND 21750 - COMPULSIVE GAMBLER'S ASSISTANCE FUND (71-817)
EXPENDED IN PROGRAMS 33, 38**

Fund Description

The fund was created in 1993 and was originally administered by the Department of Revenue. In 1995, it was transferred to what is now the Department of Health and Human Services. The fund originally received 1% of the money remaining after the payment of prizes and operating expenses from the State Lottery Act. Beginning in 2000-01, the fund receives the 1% plus an appropriation of \$500,000 each year. It also receives any portion of the administrative funds received by the Charitable Gaming Division that are not used for administration (this amount is capped at \$50,000 beginning in 2001-02). Funds are used for assistance to agencies, groups, organizations and individuals that provide education, assistance and counseling to persons and families experiencing difficulty as a result of gambling. The state operating costs of the program as well as the expenses to promote the awareness of gambler's assistance programs are also paid by the fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
No fees - Transfers from the Lottery Operation Trust Fund (9-812)	--	--	--
Transfer from Charitable Gaming Operations Fund (9-1,101)	See narrative	See narrative	See narrative

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	425,213	374,609	324,002
Revenue:			
Lottery/Charitable Gaming transfers	766,956	821,018	958,112
Interest income/miscellaneous	19,873	22,734	21,767
Total Revenue	786,829	843,752	979,879
Expenditures:			
Operations	45,192	63,263	54,314
Aid to programs	792,241	831,096	888,777
Adjustments	0	0	(2,559)
Total Expenditures	837,433	894,359	940,532
Ending Balance	<u>374,609</u>	<u>324,002</u>	<u>363,349</u>

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22010 – ORGAN AND TISSUE DONOR AWARENESS AND EDUCATION FUND (60-495)
EXPENDED IN PROGRAM 033**

Fund Description

Funding is provided from a one dollar voluntary contribution from Motor vehicle license applicants. The fund is used for the promotion of organ and tissue donation. The department also uses the fund to assist organizations such as the Organ and Tissue Task Force of Nebraska in carrying out activities to promote organ and tissue donation through the creation and dissemination of educational information.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See narrative.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	121,694	91,558	151,762
Revenue:			
Donations	60,084	64,865	65,615
Interest	4401	4,797	8,361
Total Revenue	64,485	69,662	73,976
Expenditures:			
Operations	94,620	9,458	23,327
Total Expenditures	94,620	9,458	23,327
Ending Balance	<u>91,558</u>	<u>151,762</u>	<u>202,411</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22020 – RURAL HEALTH PROFESSIONAL INCENTIVE FUND (71-5661)
EXPENDED IN PROGRAM 175**

Fund Description

This fund receives revenues from loan defaults from the student loan and loan repayment programs under the Rural Health Systems and Professional Incentive Act and also the community match for the loan repayment program under the same act.

Individuals enrolled in medical school, dental school or physician assistant education program are eligible for the loans, if they agree to practice in a designated health shortage area and accept Medicaid patients. Loans are forgiven if terms and conditions are met. Those not complying with the contract must repay the loan plus interest.

Physicians, dentists, psychologists, physician assistants, advanced practice registered nurses, pharmacists, physical therapists, occupational therapists and mental health practitioners may qualify for educational debt repayments if practicing in designated medical shortage area and accept Medicaid patients. The state and the community contribute and equal amount toward the repayments. The community share is deposited into this cash fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See narrative			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	2,706,359	3,052,069	3,640,518
Revenue:			
Community match	777,798	907,462	812,378
Adjustments	941	120,994	111,622
Total Revenue	778,739	1,028,456	924,000
Expenditures:			
Operations	433,394	437,519	603,084
Adjustments	(365)	2,488	6,228
Total Expenditures	433,029	440,007	609,312
Ending Balance	<u>3,052,069</u>	<u>3,640,518</u>	<u>3,955,206</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22030 – NEBRASKA EMERGENCY MEDICAL SERVICES OPERATIONS FUND (71-51,103)
EXPENDED IN PROGRAM 177**

Fund Description

This fund was created in LB 191 passed in the 2001 session. An additional 50 cent fee was added to motor vehicle registration fees. The fund is used to carryout the purposes of the Statewide Trauma System Act and the Emergency Medical Services Act, including activities related to the design, maintenance or enhancement of the statewide trauma system or support for the emergency medical services programs or emergency medical services for children.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Fee on motor vehicle registrations	.50	.50	.50

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,806,751	1,770,075	1,912,251
Revenue:			
Motor vehicle registration fee	1,048,722	1,053,548	1,061,952
Interest	66,749	74,102	91,167
Transfer out	(238,829)	(99,154)	(191,551)
Total Revenue	876,642	1,028,496	961,568
Expenditures:			
EMS operations	913,318	886,320	674,453
Total Expenditures	913,318	886,320	674,453
Ending Balance	<u>1,770,075</u>	<u>1,912,251</u>	<u>2,199,366</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22060 – HHS REIMBURSEMENT FUND (71-2617)
EXPENDED IN PROGRAM 177**

Fund Description

The Department of Social Services reimburses the Department of Health for a portion of the licensing and inspection costs of hospitals and nursing home facilities which participate in the Medicaid Program. The portion of the costs paid from the Medicaid Program is determined by a formula developed by federal officials. The source of the funds is federal Medicaid dollars.

This cash fund has been merged into Fund 22550-Health and Human Services Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See narrative.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	273,788	325,574	332,635
Revenue:			
Services	1,578,773	1,559,696	1,490,984
Interest	6,072	13,809	15,242
		673	111
Total Revenue	1,584,845	1,574,178	1,506,337
Expenditures:			
Hospital and nursing home inspections	1,533,059	1,567,117	1,503,096
Total Expenditures	1,533,059	1,567,117	1,503,096
Ending Balance	<u>325,574</u>	<u>332,635</u>	<u>335,876</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22080 – HHS REGULATION AND LICENSURE CASH FUND
EXPENDED IN PROGRAM 177/514/621/622/341/033**

Fund Description

Money deposited in this fund is used for inspection activities relating to nuclear power plants, vital statistics, cancer research, private water supplies, private sewage disposal facilities, recreation camps and swimming pools. Laboratory services provided by the State Health Laboratory, home health services and family planning services and activities relating to asbestos regulation are also paid for out of this fund.

This cash fund has been merged into Fund 22550 – Health and Human Services Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See following page for schedule of fees.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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Beginning Balance

Revenue:			
Cigarette tax	3,427,117		
Internal transfer out	-240,145		
W.I.C. formula rebates			
Other	11,499,284		
Investment income	425,224		
Fees	7,210,205		
Total Revenue	22,321,685	0	0

Expenditures:			
Administration	22,247,746		
Total Expenditures	22,247,746	0	0

Ending Balance 11,262,823

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22080 – HHS REGULATION AND LICENSURE CASH FUND (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Family Planning Services scale	sliding fee scale	sliding fee scale	sliding fee
Swimming pools:			
Permit fee	\$ 3	\$ 3	\$ 3
Inspection fee	57	57	57
Operator certification fee	9	9	9
Water & sewer inspections	100	100	100
Mobile home parks	25-175	25-175	25-175
Recreation camp permit	25	25	25
Plan Reviews:			
Swimming pools	\$100 plus ½% of estimated cost of project not to exceed \$7,600.		
Public water supply systems	- - - \$100 plus ½% of estimated cost of project - - -		
Water systems operator training	80-200	80-265	80-265
Operator certification	10	10	10
Well driller certification (46-1224)	48-250	35-250	35-250
Water Well Registration Fee:			
Well pumping - 50 less than gallon/minute	30	30	30
Well pumping - 50 more than gallon/minute	70	70	70
Laboratory fees/water samples	11-258	7-168	7-168
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals			1,750 to 1,950
Nursing homes			1,550
Assisted living facility			950 to 1,950
Health clinic			1,250 to 1,450
Mental health center			250 to 300
Adult Day Services			125 to 175
Substance abuse treatment facility			250 to 300
Hospic			400
Child Care			25 to 50
Center for developmental disabilities			1,550 to 1,950
Home health agency			650
Respite			50 to 150
Nuclear power plant fee	53,500	53,500	53,500
Radioactive material licenses	60-4,960	60-4,960	60-4,960
X-ray registration	25-300	25-300	25-300
One cent of the cigarette tax less \$500,000	--	--	--
Two cent of the cigarette tax	--	--	--
Birth certificate	9	9	9
Death, marriage, dissolution of marriage certificates	9	9	9
Delayed birth certificate	9	9	9

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22520 - DEPARTMENT OF HEALTH
AND HUMAN SERVICES CASH FUND (81-3119)
EXPENDED IN PROGRAMS 33, 365, 421, 424, 519**

Fund Description - On January 1, 1997, the Institutional Cash Fund was eliminated and the balance was transferred to the HHS Cash Fund. Funds deposited in the HHS Cash Fund are primarily used to operate the three regional centers, four veterans' homes and the Beatrice State Developmental Center. Clients or relatives are charged for regional center and BSDC services based upon their ability to pay. Insurance and county funds are also a source of operating funds. The Board of Inquiry and Review determines the cost of care to be borne by the client or relatives at the veterans' homes. The federal government provides a per diem to each state for the operation of the veterans' homes based upon the number of beds and the level of nursing care offered. Persons receiving developmental disability services from providers are charged a fee based on their ability to pay.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See following page for schedule of fees.			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	4,177,945	3,458,674	3,667,590
Revenue:			
County	1,037,747	1,061,089	942,218
Private-Developmental Disabilities	1,078,523	1,179,580	1,055,235
Trust funds	2,553,975	2,576,164	2,678,122
Insurance	427,240	244,507	273,200
VA-per diem/pvt. maint./tuition/county/empl. srvs.	14,235,480	13,994,335	13,747,970
Meals/laundry	1,164,276	779,126	585,597
Other services/fees/sale of services	695,154	765,397	678,214
General business fees	-958	-631	-733
Interest income	199,405	237,708	198,047
Rental revenue	126,782	139,370	130,130
Other revenue/adjustments	47,061	75,384	37,096
Intergovernmental revenue	227,088	215,006	160,176
State wards	0	0	2,306,407
Operating transfers out/adjustments	939,276	1,018,352	1,081,423
Sale of surplus property	0	0	605,430
Total Revenue	22,731,049	22,285,387	24,478,532
Expenditures:			
Central Office	11,052	4,095	0
Hastings Regional Center	1,314,037	1,012,167	470,627
Norfolk Regional Center	775,977	1,018,341	1,007,241
Lincoln Regional Center	1,228,289	985,670	1,272,057
Beatrice State Developmental Center	4,616,529	4,048,832	4,101,163
Grand Island Veterans' Home	5,979,319	6,134,203	6,295,890
Norfolk Veterans' Home	3,952,555	4,744,151	4,371,146
Scottsbluff Veterans' Home	2,031,164	1,698,587	1,984,218
Thomas Fitzgerald Veterans' Home	2,733,424	2,097,091	2,285,252
Developmental Disabilities Aid	808,000	333,334	1,266,666
Adjustments	-26	0	0
Total Expenditures	23,450,320	22,076,471	23,054,260
Ending Balance	3,458,674	3,667,590	5,091,862

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

FUND 22520 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
County (83-376) days	- - \$15/day - Regional centers - 1st 30 days - - \$10/day - Beatrice State Developmental Center - 1st 30 \$3/day - Regional centers & BSDC - After first 30 days.		
Private (83-363 to 83-380 & 80-301)	Ability to pay	Ability to pay	Ability to pay
Developmental Disability Services (83-1211)	Ability to pay	Ability to pay	Ability to pay

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22530 - SCHOOL DISTRICT REIMBURSEMENT CASH FUND (83-121)
EXPENDED IN PROGRAMS 365, 421**

Fund Description

The School District Reimbursement Cash Fund contains revenue received from school districts and the Department of Health and Human Services for services provided children and adolescents at the Beatrice State Developmental Center and the Lincoln Regional Center. The funds are used in the operation of the Adolescent Care Unit at the Regional Center and to provide special education services at BSDC.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
School district revenue (79-1152) Education annually.			
		Maximum rates established by Department of and Department of Health and Human Services	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	102,966	487,035	453,976
Revenue:			
Revenue from state agencies	603,975	362,757	882,079
Local government revenue/schools	90,276	60,532	27,170
Interest income/other	8,933	15,462	18,548
Total Revenue	703,184	438,751	927,797
Expenditures:			
Lincoln Regional Center	292,227	471,992	346,354
Beatrice State Developmental Center	26,888	-182	67,566
Total Expenditures	319,115	471,810	413,920
Ending Balance	<u>487,035</u>	<u>453,976</u>	<u>967,853</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22550 - HEALTH AND HUMAN SERVICES CASH FUND (81-3103)
EXPENDED IN PROGRAM 033, 038, 059 and 250**

Fund Description - Proceeds from contractual agreements, grants, fees and donations are deposited in this fund and used for specifically designated purposes or for special projects. Recoveries from the Medicaid False Claims Act, payments for veteran's homes and home health fees are also deposited into this fund. Money deposited in this fund is used for a variety of activities including inspection activities relating to nuclear power plants, vital statistics, cancer research, private water supplies, private sewage disposal facilities, recreation camps and swimming pools, laboratory services provided by the State Health Laboratory, home health services and family planning services and activities relating to asbestos regulation,

In FY 2004, the legislature made several transfers into this fund on a one-time basis. Funds were transferred from the Intergovernmental Transfer Fund for the first year of funding for additional child protection workers and for emergency protective services. Funds were transferred from the Health Care Cash Fund to this fund for Behavioral Health Reform.

Beginning July 1, 2007, the Health and Human Services Regulation and Licensure Cash Fund and the Health and Human Services Finance and Support Cash Fund were merged into this fund in LB 296.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See following page.			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	20,756,489	22,127,956	21,490,447
Revenue:			
Investment Income	807,967	2,254,338	1,122,434
Transfers	3,112,618	338,555	(141,909)
Other	852,843	3,215,182	3,629,261
Fees	19,851,392	20,767,328	23,639,522
Liabilities due the fund	(318,860)	(2,708,142)	681,322
Total Revenue	24,305,960	23,867,261	28,930,630

Expenditures:			
Geneva	558	1,891	1,903
Kearney	1,661	69,696	72,656
Well Drillers		76,630	34,263
Public Water		15,525	209,497
Tobacco Survey		67,475	37,883
Cancer Registry		8,623	215
HIPPA/MMIS	1,482,027	639,684	7,989
Center for Nursing		82,834	80,335
Medication Aides		12,906	22,483
Pharmacy		320,539	367,889
Emergency Preparedness		94,310	90,755
Radioactive Materials		385,880	274,672
Asbestos		149,865	217,350
Laboratory	2,144,684	2,084,351	1,854,770
Vital Statistics	1,244,992	1,471,428	1,723,690
Cancer Research	3,235,299	2,575,953	2,853,065
PKU Foods		290,256	308,279
WIC		7,999,971	7,851,185
All other programs	14,825,272	8,228,540	6,051,215
Total Expenditures	22,934,493	24,504,770	21,985,535
Ending Balance	22,127,956	21,490,447	28,435,542

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22550 - HEALTH AND HUMAN SERVICES CASH FUND (81-3103)
EXPENDED IN PROGRAM 033, 038, 059 and 250 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Family Planning Services scale	sliding fee scale	sliding fee scale	sliding fee
Swimming pools:			
Permit fee	\$ 3	\$ 3	\$ 3
Inspection fee	57	57	57
Operator certification fee	9	9	9
Water & sewer inspections	100	100	100
Mobile home parks	25-175	25-175	25-175
Recreation camp permit	25	25	25
Plan Reviews:			
Swimming pools	\$100 plus ½% of estimated cost of project not to exceed \$7,600.		
Public water supply systems	--- \$100 plus ½% of estimated cost of project ---		
Water systems operator training	80-200	80-265	80-265
Operator certification	10	10	10
Well driller certification (46-1224)	48-250	35-250	35-250
Water Well Registration Fee:			
Well pumping - 50 less than gallon/minute	30	30	30
Well pumping - 50 more than gallon/minute	70	70	70
Laboratory fees/water samples	11-258	7-168	7-168
Asbestos certification (business)	3,000	3,000	3,000
License Fees:			
Hospitals			1,750 to 1,950
Nursing homes			1,550
Assisted living facility			950 to 1,950
Health clinic			1,250 to 1,450
Mental health center			250 to 300
Adult Day Services			125 to 175
Substance abuse treatment facility			250 to 300
Hospice			400
Child care			25 to 50
Center for developmental disabilities			1,550 to 1,950
Home health agency			650
Respite			50 to 150
Nuclear power plant fee	53,500	53,500	53,500
Radioactive material licenses	60-4,960	60-4,960	60-4,960
X-ray registration	25-300	25-300	25-300
One cent of the cigarette tax less \$500,000	--	--	--
Two cent of the cigarette tax	--	--	--

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22550 - HEALTH AND HUMAN SERVICES CASH FUND (81-3103)
EXPENDED IN PROGRAM 033, 038, 059 and 250 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Birth certificate	9	9	9
Death, marriage, dissolution of marriage certificates	9	9	9
Delayed birth certificate	9	9	9

AGENCY 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22590 – NURSING FACULTY STUDENT LOAN FUND (71-17,112)
EXPENDED IN PROGRAM 033**

Fund Description

This cash fund consists of grants, private donations, fees and loan repayments under the Nursing Faculty Student Loan Act. From January 1, 2006, through December 31, 2007, a one dollar fee is charged to each license renewal for registered nurses and licensed practical nurses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Temporary fee on nursing licenses			\$1

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance			0
Revenue:			
Fees			3,598
Interest	1		117
Total Revenue	1	0	3,715
Expenditures:			
Operations			0
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>3,715</u>

HEALTH AND HUMAN SERVICES (81-3303)

**FUND 22600 – HHS FINANCE AND SUPPORT CASH FUND
EXPENDED IN PROGRAM 341**

Fund Description

Proceeds from contractual agreements, grants, fees and donations are deposited in this fund and used for specifically designated purposes or for special projects.

This fund has been merged into Fund 22550 – Health and Human Services Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	82,399		
Revenue:			
Rent payments from counties	331,826		
Interest	14,347		
Other	19,734		
Employee services	38,577		
Transfers	352,500		
	43,355		
Total Revenue	800,339		
Expenditures:			
Agency operations	514,001		
Aid	352,500		
Total Expenditures	866,501	0	0
Ending Balance	<u>16,237</u>		

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22630 - CHILDHOOD CARE CASH FUND
EXPENDED IN PROGRAM 177**

Fund Description

Fees for licenses issued to employer-sponsored day care centers, day care homes, day care centers, before-and-after school day care programs, preschools, nursery schools, and child placing and child care agencies are deposited in this fund. The fees are used to cover the cost of issuing the licensing and for inspections.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Providers with a daily average of less than 30 children (71-1911)	\$25	\$25	\$25
Providers with a daily average of more than 30 children (71-1911)	50	50	50
Child caring agency (71-1902)	50	50	50
Child placing agency (71-1902)	50	50	50
Group home (71-1902)	50	50	50

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	578,287	596,661	751,768
Revenue:			
License fees	142,990	129,018	122,043
Interest	21,214	27,775	36,537
Other			12,760
Adjust to liabilities			
Total Revenue	164,204	156,793	171,340
Expenditures:			
Licensing and inspections	145,840	1,686	145,084
Total Expenditures	145,840	1,686	145,084
Ending Balance	<u>596,661</u>	<u>751,768</u>	<u>778,024</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22640 –HEALTH CARE CASH FUND (71-7611)
EXPENDED IN PROGRAMS 33, 35, 38, 102, 122, 177, 250, 343, 344, 347, 348, 424, 502, 507 AND 623**

Fund Description

This fund was created with the passage of LB 1070 in the 1998 session. Revenue from the fund was derived from the interest earnings from the Tobacco Settlement Cash Fund and the Health Care Trust Fund. The source of revenue for the Health Care Trust Fund was intergovernmental transfers from publicly-owned nursing facilities. The fund initially was used for a Health Care Grant Program. Competitive grants were awarded for a range of public health activities. With the passage of LB 692 in the 2001 legislative session, the revenue source and use of the fund was changed. Each year the state investment officer is required to transfer \$50 million at the beginning of each fiscal year. The \$50 million is from any combination of funding from the Tobacco Settlement Trust Fund or the Medicaid Intergovernmental Fund. The legislature determines the amount and use of the \$50 million for health care programs.

Schedule of Fees and Taxes

2004-05 2005-06 2006-07
Transfers are made from the Tobacco Settlement Trust Fund and the Medicaid Intergovernmental Fund.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	17,484,013	17,010,018	13,009,230
Revenue:			
Health care trust transfer	50,029,104	52,000,000	52,000,000
Interest	1,414,245	1,467,714	1,611,200
Transfer out	-2,000,000	(4,639,863)	(2,000,000)
Other			2,281
Total Revenue	49,443,349	48,827,851	51,613,481
Expenditures:			
Operating	1,651,808	2,053,972	1,918,025
Aid	48,256,124	50,796,719	47,346,228
Miscellaneous adjustments	9,412	(22,052)	(409,876)
Total Expenditures	49,917,344	52,828,639	48,854,377
Ending Balance	<u>17,010,018</u>	<u>13,009,230</u>	<u>15,768,334</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22650 - CHILD ABUSE PREVENTION FUND (43-1906)
EXPENDED IN PROGRAM 350**

Fund Description

The Child Abuse Prevention Fund was established to award grants to agencies, organizations and individuals for community-based child abuse prevention programs. The types of programs funded are education, public awareness and prevention services. A nine-member board disburses the funding.

During the special session of 2002, the legislature changed the mechanism by which this fund is funded. Prior to the passage of LB 48, a yearly transfer of \$250,000 was made to this fund. Fees on birth, death and adoption certificates and divorce docket fees which were increased when this fund was created followed to the general fund. LB 48 flows those fees directly to this fund.

Grants, gifts, bequests and federal and private grants may also be deposited into this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Surcharge on birth certificates (71-612, 71-617.15, 71-627)		\$1	\$1*
Divorce docket fees		\$25	\$25

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	508,902	580,389	721,418
Revenue:			
Interest	20,803	25,645	34,578
Other	288,236	296,311	300,720
Total Revenue	309,039	321,956	335,298
Expenditures:			
Grants	205,554	180,834	152,170
Administration	32,196	93	54,668
Total Expenditures	237,750	180,927	206,838
Ending Balance	<u>580,389</u>	<u>721,418</u>	<u>849,878</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22670 – BEHAVIORAL HEALTH SERVICES FUND (71-812)
EXPENDED IN PROGRAM 38**

Fund Description

The fund was established beginning in 2004-05 for the development and provision of community-based behavioral health services including, but not limited to, the provision of grants, loans, and other assistance and the reimbursement to providers of such services. The Legislature initially transferred \$2.5 million in 2004-05 from the Nebraska Intergovernmental Trust Fund to the Behavioral Health Services Fund to facilitate implementation of the Behavioral Health Services Act.

In 2005-06, the Legislature transferred \$2 million from the Affordable Housing Trust Fund to this fund for housing-related assistance for adults with mental illness. Beginning in 2005-06, the fund receives \$.30 of the \$2.25 fee for recording a deed. This documentary stamp tax receipt is used to contract with regional behavioral health authorities to provide housing-related assistance for low-income adults with serious mental illness. If housing-related assistance needs have been met, then up to 20% of such funds may be allocated to regional behavioral health authorities to acquire or rehabilitate housing for such persons.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Documentary Stamp Tax (76-901 & 76-903)	-----	\$.30/stamp	\$.30/stamp

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	1,656,831	2,488,515
Revenue:			
Transfer from Ne. Intergovernmental Trust Fund	2,500,000	0	0
Transfer from Affordable Housing Trust Fund		2,000,000	
Documentary Stamp Taxes	0	2,119,550	2,597,803
Investment Income	73,905	87,182	124,929
Total Revenue	2,573,905	4,206,732	2,722,732
Expenditures:			
Aid to Individuals	778,908	3,208,461	2,209,351
Aid	138,166	166,587	0
Total Expenditures	917,074	3,375,048	2,209,351
Ending Balance	<u>1,656,831</u>	<u>2,488,515</u>	<u>3,001,896</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22680 – ICF-MR REIMBURSEMENT PROTECTION CASH FUND
EXPENDED IN PROGRAMS 341, 348, 424**

Fund Description

Provider taxes assessed on ICF-MRs are deposited in this fund. The distribution of the proceeds are outlined in the statute as follows: 1) \$55,000 for administration; 2) payment to ICF-MRs for the cost of the tax; 3) \$300,000 for Medicaid increases to ICF-MRs; 4) \$312,000 for community-based programs providing services to services to persons with developmental disabilities and, 5) the remaining balance is transferred to the General Fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See narrative			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	0	0	0
Revenue:			
Provider taxes	3,412,698	3,645,698	3,725,061
Investment income	7,040	44,330	59,280
Total Revenue	3,419,738	3,690,028	3,784,341
Expenditures:			
Admin	55,000	55,000	55,000
Medicaid		753,706	785,025
BSDC		1,016,240	1,081,422
DD Aid	312,000	312,000	312,000
General Fund		1,553,081	1,454,817
Transfer Out	3,052,738		
Total Expenditures	3,419,738	3,690,027	3,688,264
Ending Balance	0	0	96,076

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 22690 – NURSING FACILITY PENALTY CASH FUND (71-20,100)
EXPENDED IN PROGRAM 347**

Fund Description

Civil penalties assessed against a nursing facility which are found in violation of federal Medicaid regulations are deposited into this fund. The funds may be used to: 1) relocate residents to another facility; 2) maintain the operation of a nursing facility pending correction of violations; or 3) close a facility.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	32,035	39,854	67,071
Revenue:			
Fines	6,663	2,249	3,696
Interest	1,156	24,968	33,184
Total Revenue	7,819	27,217	36,880
Expenditures:			
Operations			
Total Expenditures	0	0	0
Ending Balance	<u>39,854</u>	<u>67,071</u>	<u>103,948</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 27270 – HOMELESS SHELTER ASSISTANCE FUND (68-1604)
EXPENDED IN PROGRAM 347**

Fund Description

This fund was previously administered by the Department of Economic Development. The Homeless Shelter Assistance Trust Fund was established in law in 1992 to receive a portion of the documentary stamp tax assessed upon real estate transfers. The revenues deposited in the fund are used to provide grants to assist in the alleviation of homelessness. In the 2001 Legislative Session, this fund was moved to the Department of Health and Human Services, effective FY 2001-02.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Documentary stamp tax (76-901, 76-903)		25 cents of the \$1.75 per \$1,000 of valuation documentary stamp tax is placed in the Homeless Shelter Assistance Trust Fund.	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,817,173	1,945,318	1,853,949
Revenue:			
Documentary stamp fee	2,008,821	2,179,808	2,165,847
Interest	61,980	75,795	83,955
Other	13,000		
Total Revenue	2,083,801	2,255,603	2,249,802
Expenditures:			
Grants	1,919,757	2,291,733	2,392,514
Administration	35,899	55,239	58,443
Total Expenditures	1,955,656	2,346,972	2,450,957
Ending Balance	<u>1,945,318</u>	<u>1,853,949</u>	<u>1,652,794</u>

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 – PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178**

Fund Description

Credentialing fees from 43 professions and occupations are deposited into this fund. Fees are calculated based on the combination of base costs, variable costs and adjustments. The base costs are those common to all boards, such as salary and benefits of employees and shared operating expenses. Variable costs are those specific to the board overseeing the regulatory area, such as board per diems and travel or operating expenses specific to an individual board. Examples of adjustments are late fees and interest earnings. Revenue and expenditures are no longer tracked by individual boards.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See following pages for schedule of fees.			

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	4,468,976	5,102,790	2,798,077

Revenue:			
Fees	4,775,958	1,954,978	3,674,111
Investment income	216,438	183,721	130,294
Transfers	478,975	340,431	1,081,989
Other	644,182	779,587	832,746
Liabilities	214,931	6,302	6,056
Total Revenue	6,330,484	3,265,019	5,725,196

Expenditures:			
Operations	5,696,670	5,569,732	5,282,497
Total Expenditures	5,696,670	5,569,732	5,282,497

Ending Balance	<u>5,102,790</u>	<u>2,798,077</u>	<u>3,240,776</u>
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AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

<u>Schedule of Fees and Taxes</u> (Chapter 71 and 28-410)	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Acupuncture			
License	\$200	\$200	200
Renewal	77	77	77
Athletic Trainers			
License	50	50	50
Renewal	52	52	52
Alcohol and Drug Abuse Counselors			
License	200	200	200
Renewal	175	175	175
Asbestos Inspector			
License	100	100	100
Renewal	101	101	101
Asbestos Inspector			
License	100	100	100
Renewal	101	101	101
Audiology and speech therapy			
License	20	20	125
Renewal	22	22	97
Speech-Language Pathologist			
License	20	20	125
Renewal	22	22	97
Chiropractor			
License	125	125	125
Renewal	152	152	152
Cosmetologist			
License	30	30	30
Renewal	32	32	32
Cosmetic Establishment			
License	30	30	30
Renewal	30	30	30

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

<u>Schedule of Fees and Taxes, cont'd.</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Cosmetology Instructor			
License	30	30	30
Renewal	32	32	32
Cosmetology Salon			
License	60	60	60
Renewal	60	60	60
Cosmetology School			
License	200	200	200
Renewal	200	200	200
Nail Technician and Instructor			
License	30	30	30
Renewal	32	32	32
Nail Technology Salon			
License	60	60	60
Renewal	60	60	60
Nail Technology School			
License	200	200	200
Electrologist and Instructor			
License	30	30	30
Renewal	32	32	32
Esthetician			
License	30	30	30
Renewal	32	32	32
Dentist			
License	100	100	100
Renewal	52	52	52
Anesthesia permit			
General anesthesia permit	175	175	175
Parenteral permit	175	175	175
Inhalation analgesia permit	25	25	25
Dental Hygienist			
License	100	100	100
Renewal	52	52	52

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

<u>Schedule of Fees and Taxes, cont'd</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Environmental Health Specialist			
License	50	50	50
Renewal	102	102	102
Funeral Director & Embalmer			
License	25	25	25
Renewal	27	27	27
Funeral Establishment			
License	25	25	25
Renewal	25	25	25
Hearing Aid Dispenser and Fitter			
License	150	150	150
Renewal	27	27	27
Lead Inspector/Supervisor/Assesor			
License	200	200	200
Renewal	203	203	203
Lead Worker			
License	100	100	100
Renewal	103	103	103
Massage Establishment			
License	50	50	50
Renewal	50	50	50
Massage School			
License	100	100	100
Renewal	100	100	100
Massage Therapist			
License	25	25	25
Renewal	25	25	25
Medical Nutrition Therapy			
License	30	30	30
Renewal	17	17	17
Mental Health Practitioner			
License	50	50	50
Renewal	75	52	52

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Professional Counselor			
License	25	25	25
Renewal	27	27	27
Marriage and Family Therapy			
License	25	25	25
Renewal	27	27	27
Certified Master Social Work			
License	25	25	25
Renewal	27	27	27
Certified Social Work			
License	25	25	25
Renewal	27	27	27
Registered Nurse			
License	77	77	77
Renewal	77	77	77
Licensed Practical Nurse			
License	77	77	77
Renewal	77	77	77
Licensed Practical Nurse-Certified			
License	30	30	30
Renewal	30	30	30
Certified Nurse Midwife			
Certification	30	30	30
Renewal	30	30	30
Nursing Home Administrators			
License	60	60	60
Renewal	62	62	62
Occupational Therapy			
License	75	75	75
Renewal	77	77	77
Occupational Therapy Assistant			
License	65	65	65
Renewal	67	67	67

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Optometrist			
License	200	200	200
Renewal	12	312	312
Osteopathic Physician and Surgeon			
License	450	450	450
Renewal	77	77	77
Osteopath			
License	450	450	450
Renewal	77	77	77
Physician			
License by reciprocity	450	450	450
Renewal	77	77	77
Physician Assistant			
License	125	125	125
Renewal	52	52	52
Pharmacist			
License	75	75	250
Renewal	202	202	75
Pharmacy Intern	40	40	50
Pharmacy			
Permit	255	255	255
Renewal	255	255	255
Pharmacy Wholesalers			
Permit	400	400	400
Renewal	200	200	200
Physical Therapist			
License	50	50	50
Renewal	22	22	22
Physical Therapy Assistant			
Certification	60	60	35
Renewal	17	17	17

AGENCY 25 - DEPARTMENT OF HEALTH AND HUMAN SERVICES

**FUND 28000 - PROFESSIONAL AND OCCUPATIONAL CREDENTIALING CASH FUND(71-121.01)
EXPENDED IN PROGRAMS 177 and 178 (cont'd.)**

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Podiatrist			
License	325	325	325
Renewal	227	227	227
Psychologist			
License	50	50	50
Renewal	52	52	52
Radon Specialist/Technician			
License	45	45	45
Renewal	46	46	46
Respiratory Care			
License	50	50	50
Renewal	42	42	42
Swimming Pool Operator			
License	40	40	40
Renewal	25	25	25
Veterinarian			
License	125	125	102
Renewal	90	90	90
Veterinary Technician			
Renewal	65	65	65
	52	52	52
Water Operators			
License	91	91	91
Renewal	94	94	94
Well Drillers			
License	113	113	141
Renewal	142	142	142

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 22700 - DEPARTMENT OF ROADS OPERATIONS CASH FUND (66-4,100)
EXPENDED IN PROGRAMS 305, 568, 569, 574, 572, 901**

Fund Description

The Department of Roads Operations Cash Fund is used to support all of the Department of Roads activities including construction, maintenance, administration, etc. The transfer in of money from the Highway Cash Fund, as well as federal and local reimbursement on construction projects, provides the majority of money used by the Department for its operations. See the fund description for the Highway Cash Fund for an explanation of the makeup of revenue that is transferred from the Highway Cash Fund to the Department of Roads Operations Cash Fund.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See Fund 2271 - Highway Cash Fund, for a breakdown of the fees and taxes that are transferred into this fund.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

41,532,986

67,255,680

32,570,104

Revenue:	2004-05	2005-06	2006-07
Transfer from Highway Cash Fund	327,305,105	329,928,704	349,170,174
Federal Reimbursement/Grants	285,967,640	253,746,133	238,524,431
Local Reimbursement	13,894,841	16,921,710	12,518,855
Sales of Supplies & Materials	1,177,731	1,387,301	1,672,164
Investment Income	1,958,252	1,552,664	2,300,194
Other	8,899,058	6,821,607	9,793,463
Transfers out	(5,639,250)	(5,117,824)	(7,019,283)
Total Revenue	633,563,377	605,240,295	606,959,998

Expenditures:	2004-05	2005-06	2006-07
Construction	481,548,468	501,114,134	406,341,705
Maintenance	104,672,664	111,031,712	112,876,257
Administration	15,637,535	16,259,955	15,919,109
Services & Support	1,966,126	2,425,777	9,664,369
Capital Facilities	2,986,151	7,403,982	5,214,941
Transportation Aid	1,029,739	1,688,457	2,970,223
Total Expenditures	607,840,683	639,924,017	552,986,604

Ending Balance

67,255,680

32,570,104

86,543,497

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100)

Fund Description

The Highway Cash Fund receives that portion of money from the Highway Trust Fund that is allocated to the Department of Roads. This is equal to 53 1/3% of the revenue generated from the fixed fuel tax (10.5 cents per gallon portion), motor vehicle registration fees, and sales tax on motor vehicles, minus any bond debt servicing. In addition to these sources of revenue, proceeds from the variable fuel tax are also deposited into this fund. The legislative appropriation each year transfers money from the Highway Cash Fund to the Department of Roads Operations Cash Fund (#2270) where it is spent by the Department for support of their activities.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

28,207,668

27,356,876

27,768,402

Revenue:			
Motor and special fuels	218,845,000	225,387,000	245,627,000
Registration fees	30,671,000	32,245,000	33,272,000
Sales tax on motor vehicles	76,003,000	71,655,000	72,356,000
Other	687,312	767,231	861,365
Investment Income	248,000	285,999	179,108
Trans. to Roads Opert'n. Cash Fund	(327,305,105)	(329,928,704)	(349,170,174)
Total Revenue	(850,793)	411,526	3,125,299

Expenditures:			
Operating Expenses	0	0	0
Total Expenditures	0	0	0

Ending Balance

27,356,876

27,768,402

30,893,701

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

REGISTRATION FEES:

Camper unit permit (60-1803)*	\$2	\$2	\$2
Nonresident temporary vehicle permit (60-382)*	\$5	\$5	\$5
Apportionable fleet vehicles (60-3,198, 60-3,202)**	Formula based on miles and vehicle weight		
Unladen-weight registration permits (60-3,198)*	\$20	\$20	\$20
Trip permits for apportionable vehicles (60-3,198)	\$25	\$25	\$25
Permanent license plate on apportionable vehicles (60-3,203)	\$2-6	\$2-6	\$2-6
New license plates (60-3,102)*	\$3.25	\$3.25	\$3.25
Registration of historical vehicles (60-3,130.02)*	\$60-85	\$60-85	\$60-85
Dealer registration (60-3,114)*	\$15-30	\$15-30	\$15-30
Personal-use dealer plate (60-3,116)*	\$250	\$250	\$250
Repossession registration (60-375)*	\$10	\$10	\$10
Transporter registration (60-378)*	\$10	\$10	\$10
Demonstration permits (60-374)*	\$10	\$10	\$10
Repairing/detailing registration fee (60-377)*	\$30	\$30	\$30
Duplicate registration certificates (60-3,157)*	\$1	\$1	\$1
Replacement license plates (60-3,157)*	\$2.50	\$2.50	\$2.50
Non-state vehicles hauling harvested products (60-3,112)	\$20-150	\$20-150	\$20-150
30 day permit for carnival vehicles (60-384)	\$10-25	\$10-25	\$10-25
Passenger vehicles [60-3,143(1)]*	\$15	\$15	\$15
For hire vehicles [60-3,143(2)]*		\$6 plus \$4 per passenger	
School buses [60-3,144(1)]*	\$10	\$10	\$10
Buses [60-3,144(2)]*	\$30-210	\$30-210	\$30-210
Transfer of registration (60-394)*	\$1.50	\$1.50	\$1.50
Local trucks (60-3,145)*	\$18-342	\$18-342	\$18-342
Farm trucks (60-3,146)*	\$18-335	\$18-335	\$18-335
Pole and cable reel trailers [60-3,151(7)]*	\$2-32	\$2-32	\$2-32
Permit for local truck to exceed set limit (60-3,110)	\$5	\$5	\$5
Commercial trucks (60-3,147)*	\$18-1,140	\$18-1,140	\$18-1,140
Vehicles transporting farm products, etc., 10% reduction [60-3,147(4b)]*	\$16.20-1,026	\$16.20-1,026	\$16.20-1,026
Soil and water conservation vehicles (60-3,149)*	\$18-570	\$18-570	\$18-570

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND (66-4,100) (cont'd.)

Schedule of Fees and Taxes

	2004-05	2005-06	2006-07
30 day registration for farm/ranch vehicles (60-3,111)*	\$25-95	\$25-95	\$25-95
Commercial trailers (60-3,151)*	\$1	\$1	\$1
Utility trailers (60-3,151)*	\$1-9	\$1-9	\$1-9
Farm trailers (60-3,151)*	\$1-60+	\$1-60+	\$1-60+
Cabin trailers (60-3,151)*	\$9-15	\$9-15	\$9-15
Recreational vehicles (60-3,151)*	\$18-42	\$18-42	\$18-42
Fertilizer trailers (60-3,151)*	\$1	\$1	\$1
Motorcycles (60-3,153)***	\$6	\$6	\$6
Well servicing equipment (60-3,155)*	\$1.50-95.00	\$1.50-95.00	\$1.50-95.00
Film vehicles, 6 month registration (60-383)*	\$50-150	\$50-150	\$50-150
Film vehicles, renewal (60-383)*	\$25	\$25	\$25
Excess limit permit, special trip (60-6,298)*	up to \$25	up to \$25	up to \$25
Excess limit permit, continuing permit (60-6,298)*	\$25-100	\$25-100	\$25-100
Excess limit permit, seasonal harvest (60-6,298)*	\$25-50	\$25-50	\$25-50
Excess limit permit, garbage (60-6,301)*	\$10-100	\$10-100	\$10-100
Excess limit permit, livestock forage (60-6,305)*	\$10	\$10	\$10
MOTOR FUEL			
License fee for importer, etc. (66-483)	\$0	\$0	\$0
Fixed fuel tax, cents per gallon (66-489, 66-4,105)*	10.5	10.5	10.5
Fixed fuel tax, cents per gallon (66-4,145, 66-4,146)****	2.0	2.0	2.0
Variable fuel tax, cents per gallon (66-4,141, 66-4,144)*****	12.3-12.9	12.8-13.6	14.6
Fuel trip permit (66-1418)	\$20	\$20	\$20
Penalty for trip permit violations (66-1417)	\$100	\$100	\$100
Liquid fuel carriers license (66-502)	\$0	\$0	\$0
Penalty for diesel exemption certificate violations [66-495(5)]*	\$1,000	\$1,000	\$1,000
Penalty for violation of Diesel Fuel Tax Act (66-495.01)*	\$250-\$2,500	\$250-\$2,500	\$250-\$2,500
Alternative fuel permit (66-688)*	\$75	\$75	\$75
Permit reissuance (66-720)	\$100	\$100	\$100
Transfer from EPIC Fund to offset ethanol tax credits (66-1345)*		Varies	

AGENCY 27 - DEPARTMENT OF ROADS

FUND 22710 - HIGHWAY CASH FUND(66-4,100) (cont'd.)

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

OTHER

Sales tax on motor vehicles (77-2701.02, 77-27,132)*	5%	5%	5%
Highway overload fines (CVII-5)		75% of fines collected	
Posting of information sign panels (39-205)		To meet expenses, balance to General Fund	
Posting of tourist-oriented sign panels (39-208)		To meet expenses, balance to General Fund	
Outdoor advertising signs, biennial (39-220)	\$15	\$15	\$15
Lease/rent of right-of-way or buildings (39-1323.01)		Variable, as contracted	
Sale of real property (39-1326)		Variable	
Maintenance services performed for political subdivisions (39-1341)		Variable, as contracted	
Reproduction of plans, maps, etc. (39-1354, 81-701.04)		To cover cost	
Sale of surplus road materials (39-1356)		Variable	
Street/highway supt. license:			
Class A license (3 year) (39-2308.01)	\$75	\$75	\$75
Class A license renewal (3 year) (39-2308.01)	\$50	\$50	\$50
Class B license with an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license without an exam (annual) (39-2306)	\$25	\$25	\$25
Class B license renewal (annual) (39-2308)	\$10	\$10	\$10
Junkyard permits on Interstate (39-2604)		To meet expenses	

*Revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

** 70% of this revenue is shared between the Department of Roads (53.3%) and cities and counties (46.7%).

*** \$3 of this fee is shared between the Department of Roads (53.3%) and cities and counties (46.7%). The other \$3 is transferred to the Motorcycle Safety Education Fund.

**** Revenue is distributed only to cities and counties.

***** Revenue is distributed only to the Department of Roads.

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 22720 - NEBRASKA TRANSIT AND RAIL ADVISORY COUNCIL CASH FUND (74-1508)
EXPENDED IN PROGRAM 305**

Fund Description

This fund is used by the Nebraska Transit and Rail Advisory Council (N-TRAC) to carry out their responsibilities for the establishment of passenger and high-speed rail transportation. There are no specific fees or taxes credited to this fund. Revenue sources may include donations, grants, direct appropriations, etc.

This fund was terminated on June 30, 2005, along with the Nebraska Transit and Rail Advisory Council Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,047	9	0
Revenue:			
Donations	0		
Investment income	108		
Transfers out	(3,147)	(9)	
Total Revenue	(3,039)	(9)	0
Expenditures:			
Publication and printing			
Rent expense			
Total Expenditures	0	0	0
Ending Balance	<u>9</u>	<u>0</u>	<u>0</u>

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 26710 - GRADE CROSSING PROTECTION FUND (74-1317)
EXPENDED IN PROGRAM 569**

Fund Description

The Grade Crossing Protection Fund provides financial assistance to political subdivisions for safety improvements of railroad and highway crossings. These improvements include the elimination of such crossings, installation of automatic crossing protection devices, and the construction and maintenance of overpasses and underpasses. Money from this fund is used to pay 95% of the cost of improvements with the balance being financed by the political subdivision. With the passage of SAFETEA-LU and the continuation of TEA-21, projects with federal participation will utilize 80% federal funds, 15% state funds, and the political subdivisions share will be 5%.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Excise tax per train mile (74-1320)	7.5¢	7.5¢	7.5¢
Levy on each public grade crossing (74-1320)	\$100	\$100	\$100
Highway Trust Fund transfer (\$30,000/month) (39-2215)	\$360,000	\$360,000	\$360,000

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	7,184,014	5,502,274	5,793,983
Revenue:			
Train Mile Tax & Crossing Levy	3,683,318	3,092,810	2,886,772
Investment Income	182,298	188,912	190,386
Transfer from Highway Trust Fund	360,000	360,000	360,000
Total Revenue	4,225,616	3,641,722	3,437,158
Expenditures:			
Construction, maintenance, etc.	5,907,357	3,350,013	4,938,397
Total Expenditures	5,907,357	3,350,013	4,938,397
Ending Balance	<u>5,502,274</u>	<u>5,793,983</u>	<u>4,292,744</u>

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 26720 - STATE RECREATION ROADFUND (39-1390)
EXPENDED IN PROGRAM 569**

Fund Description

The State Recreation Road Fund is used for the construction and maintenance of dustless-surface roads designated as State Recreation Roads. These are roads giving direct and immediate access to or located within state parks, state recreation areas, or other recreational or historical areas. Revenue to this fund is derived from a fee of \$1.50 for each motor vehicle registered annually.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Motor Vehicle Registration Fee (60-3,156)	\$1.50	\$1.50	\$1.50

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,743,721	3,368,034	6,206,158

Revenue:			
Registration Fees	3,149,030	3,176,478	3,190,211
Investment Income	100,877	183,106	346,795
Transfer to General Fund	(2,000,000)		
Total Revenue	1,249,907	3,359,584	3,537,006

Expenditures:			
Construction, maintenance & administration	3,625,593	521,460	468,948
Total Expenditures	3,625,593	521,460	468,948

Ending Balance	<u>3,368,034</u>	<u>6,206,158</u>	<u>9,274,216</u>
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AGENCY 27 - DEPARTMENT OF ROADS

**FUND 29010 - LIGHT DENSITY RAIL LINE ASSISTANCE CASH FUND (74-1420)
EXPENDED IN PROGRAM 113**

Fund Description

The Light-Density Rail Line Assistance Cash Fund is used exclusively by the Railway Council. The fund was created in 1991 and may be used:

- a) To defray the expenses of the council;
- b) To purchase shares of stock or otherwise invest to facilitate light-density rail line acquisition or revitalization; and
- c) To purchase and enter into agreements for the operation of a light-density rail line.

This fund has not been utilized to-date.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 27 - DEPARTMENT OF ROADS

**FUND 59010 - LIGHT DENSITY RAIL LINE ASSISTANCE
REVOLVING FUND (74-1420.01)
EXPENDED IN PROGRAM 185**

Fund Description

The Light-Density Rail Line Assistance Revolving Fund is used exclusively by the Railway Council. The fund was created in 1991 and is used to account for low interest loans provided to railroads for the acquisition, revitalization or operation of light-density rail lines.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,912,207	3,016,844	3,142,831
Revenue:			
Loan repayments	0	0	0
Investment income	104,637	125,987	147,744
Transfer out			
Total Revenue	104,637	125,987	147,744
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>3,016,844</u>	<u>3,142,831</u>	<u>3,290,575</u>

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 22820 – NEBRASKA VETERAN CEMETERY SYSTEM OPERATION FUND (12-1301)
EXPENDED IN PROGRAM 37**

Fund Description

The Nebraska Veteran Cemetery System Operation Fund is created in statute to receive private, state and federal funds for the operation of a state veteran cemetery system. Investment earnings from the Nebraska Veteran Cemetery Endowment Fund are transferred to this fund on a quarterly basis. Funding has been appropriated in LB 996A (2006) to begin construction of the first cemetery which will be located in Box Butte County.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	45
Revenue:			
Donations			237
Investment income		45	116
Total Revenue	0	45	353
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>45</u>	<u>398</u>

AGENCY 28 - DEPARTMENT OF VETERANS' AFFAIRS

**FUND 32280 – VETERAN CEMETERY CONSTRUCTION FUND (12-1301)
EXPENDED IN PROGRAM 937**

Fund Description

The Veteran Cemetery Construction Fund is created in statute to receive all funds used for the construction of a state veteran cemetery system. Any money remaining in the Veteran Cemetery Construction Fund following the completion of construction of the three veterans' cemeteries is to be transferred to the Nebraska Veteran Cemetery System Endowment Fund, and the Veteran Cemetery Construction Fund will then terminate. Funding has been appropriated in LB 996A (2006) to begin construction of the first cemetery which will be located in Box Butte County.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	21,704

Revenue:			
Donations		21,645	53,355
Investment income		59	3,185
Total Revenue	0	21,704	56,540

Expenditures:			
Eng. and Arch. Services			7,200
Other			5,560
Total Expenditures	0	0	12,760

Ending Balance	<u>0</u>	<u>21,704</u>	<u>65,485</u>
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AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25510 - SMALL WATERSHEDS FLOOD CONTROL FUND (2-1503.01)
EXPENDED IN PROGRAM 303**

Fund Description

The Small Watersheds Flood Control Fund receives funds from the sale of land originally purchased under the Small Watershed Flood Control program. Under the program, lands which are purchased by local units of government for construction of flood control projects must be sold within ten years, unless the property is retained for public use. Funds received from the sale of property are placed in the Small Watersheds Flood Control Fund and in turn used to finance other land purchases, easements and rights-of-way for the program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
----- FUND DESCRIPTION -----			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	838,186	1,203,916	1,254,193
Revenue:			
Land sales/use	332,966	0	0
Interest	32,763	50,277	54,201
Local Government	0	0	
Miscellaneous	0	0	
Total Revenue	365,729	50,277	54,201
Expenditures:			
State Aid		0	854,700
Total Expenditures	0	0	854,700
Ending Balance	<u>1,203,916</u>	<u>1,254,193</u>	<u>453,964</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25520 - RESOURCES DEVELOPMENT FUND (2-1587)
EXPENDED IN PROGRAM 307**

Fund Description

The Resources Development Cash Fund is used to receive loan repayments and interest on loans made from the Resources Development Fund. The Resources Development Fund is primarily General-funded and loans have been minimal.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
----- FUND DESCRIPTION -----			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	141,163	152,229	169,680
Revenue:			
Interest	2,723	4,469	6,701
Loan Interest	2,017	1,513	1,009
Miscellaneous	0	6,647	18,873
Local Governments	6,326	4,822	0
Total Revenue	11,066	17,451	26,583
Expenditures:			
State Aid	0	0	100,000
Total Expenditures	0	0	100,000
Ending Balance	<u>152,229</u>	<u>169,680</u>	<u>96,263</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25540 - NATURAL WATERQUALITY FUND
EXPENDED IN PROGRAM 309**

Fund Description

The Water Quality Fund is allocated through contractual agreements with Natural Resources Districts for various water quality and soil and water conservation programs. The fund receives revenue from pesticide and pesticide application fees.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Specialty Pesticide Fee (2-2634)	\$45	\$45	\$45
Commercial Pesticide Applicator license (2-2638)	\$90	\$90	\$90
Private Pesticide Applicator license (2-2641)	\$25	\$25	\$25

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	354,655	420,463	225,277
Revenue:			
Interest	8,680	8,998	11,213
General Business Fees	1,031,890	795,065	949,691
Miscellaneous	2,250	2,750	2,320
Total Revenue	1,042,820	806,813	963,224
Expenditures:			
State Aid	977,011	1,002,000	855,011
Total Expenditures	977,011	1,002,000	855,011
Ending Balance	<u>420,463</u>	<u>225,277</u>	<u>333,490</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25550 - WATER WELL DECOMMISSIONING FUND (46-1403)
EXPENDED IN PROGRAM 306**

Fund Description

The Water Well Decommissioning Fund receives water well registration fees collected by the Department of Natural Resources. The funds are used to provide state aid to Natural Resources Districts administering qualified water well decommissioning programs. Landowners apply for cost-sharing reimbursement directly to Natural Resources Districts and are reimbursed for at least 60% of the costs associated with decommissioning water wells. Prior to the deposit of water well registration fees into this fund, water well registration fees were deposited in the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Water well registration fee (46-606)	\$30	\$30	\$30

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	45,473	22,805	13,306

Revenue:			
Water well registration fees (46-606)	149,769	134,092	122,723
Interest	2,039	1,860	1,174
Total Revenue	151,808	135,953	123,898

Expenditures:			
State aid	174,476	145,452	127,625
Total Expenditures	174,476	145,452	127,625

Ending Balance	<u>22,805</u>	<u>13,306</u>	<u>9,579</u>
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AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25570 – WATER POLICY TASK FORCE CASH FUND (46-2,137)
EXPENDED IN PROGRAM 334**

Fund Description

The Water Policy Task Force Cash Fund was established to receive appropriations, gifts, grants and donations to be used to support the activities of the Water Policy Task Force.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
----- FUND DESCRIPTION -----			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	275,565	182,641	157,753
Revenue:			
Gifts, grants, donations	13,298	40,284	24,758
Transfers in / adjustments	0	6,000	0
Interest	8,506	6,424	7454
Total Revenue	21,804	52,708	32,212
Expenditures:			
Department of Natural Resources	114,728	77,596	24,526
Total Expenditures	114,728	77,596	24,526
Ending Balance	<u>182,641</u>	<u>157,753</u>	<u>165,439</u>

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25580 - DEPARTMENT OF NATURAL RESOURCES
INTERSTATE WATER RIGHTS CASH FUND (61-217)
EXPENDED IN PROGRAM 331**

Fund Description

The Department of Natural Resources Interstate Water Rights Cash Fund was created to receive proceeds from transfers from other state accounts. Gifts, grants, and other money appropriated by the legislature. The fund is to be used exclusively for the payment of interstate water rights litigation. The fund terminated on June 30, 2003.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

----- FUND DESCRIPTION -----

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

27,990

28,995

30,206

Revenue:			
Transfers in	0	0	0
Interest	1,005	1,211	1,420
Total Revenue	1,005	1,211	1,420

Expenditures:			
Department of Natural Resources	0	0	0
Total Expenditures	0	0	0

Ending Balance

28,995

30,206

31,626

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 25590- NATURAL RESOURCES TRUST FUND (46-753)
EXPENDED IN PROGRAM 310**

Fund Description

The Water Resources Trust Fund was created to receive proceeds from legislative appropriations and funds, fees, donations, gifts and bequests received by the Department of Natural Resources. The fund is used to pay for Department of Natural Resources District expenses to determine if river basins are fully appropriated, to develop or implement integrated management plans for river basins, and to attain state compliance with interstate water compacts or decrees.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

----- FUND DESCRIPTION -----

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

0

513,780

92,018

Revenue:			
Transfers in	1,000,000	50,000	0
Interest	31,537	6,920	4,326
Total Revenue	1,031,537	56,920	4,326

Expenditures:			
Department of Natural Resources	517,757	478,682	0
Total Expenditures	517,757	478,682	0

Ending Balance

513,780

92,018

96,344

AGENCY 29 - DEPARTMENT OF NATURAL RESOURCES

**FUND 26600 - DEPARTMENT OF NATURAL RESOURCES CASH FUND (61-210)
EXPENDED IN PROGRAM 334**

Fund Description

The Department of Natural Resources Cash Fund receives revenue from fees charged by the Department of Natural Resources for services carried out by agency staff. The charges vary by the type and extent of services rendered and are intended to cover agency expenses. The revenue is subsequently used to pay for staff and operating expenses. This fund will be merged with Fund 2687 in future years as a result of the merger of the Department of Water Resources and the Natural Resources Commission.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
	----- FUND DESCRIPTION -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	620,563	487,750	594,852
Revenue:			
Interest	21,152	21,191	28,676
Professional services	1,840	6,270	54,906
Miscellaneous	200,871	219,222	62,088
Total Revenue	223,863	246,683	145,670
Expenditures:			
Operations	356,676	139,581	157,763
Total Expenditures	356,676	139,581	157,763
Ending Balance	<u>487,750</u>	<u>594,852</u>	<u>582,759</u>

AGENCY 30 - STATE ELECTRICAL BOARD

**FUND 21210 - ELECTRICAL DIVISION FUND (81-2105)
EXPENDED IN PROGRAM 197**

Fund Description

Money in this fund is used to carry out electrical inspections, administer examinations, and issue licenses.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Examination Fees (81-2118):			
Electrical Contractor	62.50	62.50	125
Journeyman Electrician, Residential Journeyman Electrician & Fire Alarm Installer License Fees (81-2118):	12.50	12.50	60
Electrical Contractor	75	75	125
Journeyman Electrician & Fire Alarm Installer	15	15	25
Apprentice	10	10	20
License Fee Renewals			
Existing Special Installer	15	15	25
Existing Class A Masters and Class B Masters	75	75	125
Existing Class B Electrical Contractor	75	75	125
Existing Class A Journeyman and Class B Journeyman	15	15	25
Inspection Fees (81-2135):			
Minimum Fee	10	10	25
Existing Service	10	10	25
New Service (1-1,000 Amp)	12.50-117.50	12.50-117.50	25 - 195
Each additional 100 Amps over 1,000 Amps	12.50	12.50	20
New Added, or Extended branch circuits and feeders	2.75	2.75	5
Field Irrigation Units	22.50	22.50	60
Reinspection Fees (1 st /subsequent)	15 / 20	15 / 20	
Reinspection Fees (1 st /2 nd , subsequent)			50 / 75 / 100

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	271,513	867,727	812,860
Revenue:			
License fees	721,953	54,565	773,311
Inspections	1,015,493	1,001,751	1,069,337
Examination fees	52,410	51,140	55,840
Other	16,398	17,954	41,753
Interest	19,485	33,360	51,892
Total Revenue	1,825,739	1,158,770	1,992,133
Expenditures:			
Personal Services	963,010	929,081	989,221
Operating expenses	139,530	130,144	153,395
Travel expenses	128,238	129,456	124,631
Capital outlay	(1,253)	24,956	23,425
Total Expenditures	1,229,525	1,213,637	1,290,672
Ending Balance	867,727	812,860	1,514,321

AGENCY 31 - MILITARY DEPARTMENT

**FUND 23110 - MILITARY DEPARTMENT CASH FUND (55-131)
EXPENDED IN PROGRAMS 544 AND 545**

Fund Description

The Military Department Cash Fund is used to support the activities of both the Nebraska National Guard and Nebraska Emergency Management Agency (NEMA). On the National Guard side, the Department receives income from renting armory space for various public purposes; renting training sites and ranges; and renting rooms at Camp Ashland. This revenue is used to offset associated maintenance and operational costs.

The Nebraska Emergency Management Agency receives revenue from the state's nuclear power plants as reimbursement for developing emergency response plans and conducting training and exercises for off-site nuclear power plant disasters. Fees are also charged for their work in calibrating radiological instruments for other agencies.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Armory rental (per occurrence) (55-132)	\$0-500	\$0-500	\$0-500
Training site rental (55-132)	\$0-1,000	\$0-1000	\$0-1000
Camp Ashland billet rental (55-132)	\$0-50	\$0-50	\$0-50
Fee for calibration of radiological instruments (71-3531)			\$22-230

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	256,600	241,121	139,378

Revenue:			
Rental revenue	141,054	161,226	197,364
Nuclear power plant reimbursement	272,203	284,495	287,538
Radiological instrument calibration fees	0	0	8,002
Investment income	11,883	12,674	12,631
Other	143,004	80,839	97,689
Total Revenue	568,144	539,234	603,224

Expenditures:			
Personal services	246,553	262,122	259,161
Operating expenses	304,695	309,292	266,317
Travel	17,628	13,044	12,039
Capital outlay	3,748	55,208	55,211
Aid	11,000	1,313	0
Total Expenditures	583,624	640,979	592,728

Ending Balance	<u>241,121</u>	<u>139,378</u>	<u>149,872</u>
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AGENCY 31 - MILITARY DEPARTMENT

**FUND 23120 - GOVERNOR'S EMERGENCY CASH FUND (81-829.33)
EXPENDED IN PROGRAM 192**

Fund Description

The Governor's Emergency Cash Fund was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made emergencies. It is intended that assistance from the Governor's Emergency Cash Fund be supplemental to local efforts and not the primary source of assistance. This cash fund is currently used to account for revenue from donations and federal reimbursement of administrative expenses. The primary source of funding used to respond to emergencies is provided by a direct state General Fund appropriation and other federal funds that do not flow through this cash fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	946,746	1,078,774	1,101,615
Revenue:			
Grants and donations	126,185	222	0
Investment income	34,336	44,476	51,783
Transfer out	(28,494)	(21,856)	
Total Revenue	132,027	22,842	51,783
Expenditures:			
Personal services			
Travel			
Aid			
Total Expenditures	0	0	0
Ending Balance	<u>1,078,774</u>	<u>1,101,615</u>	<u>1,153,398</u>

AGENCY 31 - MILITARY DEPARTMENT

**FUND XXXXX – NEBRASKA EMERGENCY MANAGEMENT AGENCY CASH FUND (71-3532)
EXPENDED IN PROGRAM 545**

Fund Description

The Nebraska Emergency Management Agency Cash Fund was statutorily created in 2006 to receive all non-federal revenue used by the Nebraska Emergency Management Agency. The agency has yet to utilize this separate cash fund. They have chosen to continue to account for revenues related to the Nebraska Emergency Management Agency through the use of sub-accounts in the Military Department Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	0
Revenue:			
Total Revenue	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23210 - SURVEYORS' CASH FUND (84-409)
EXPENDED IN PROGRAM 554**

Fund Description

The Surveyors' Cash Fund is composed of funds received by the State Surveyors' Office for the actual cost to survey or settle and dispose of survey disputes and disagreements. The revenue and expenditures of the fund are dependent upon the actual requests for surveys received from agencies, organizations or individuals.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
No set schedule. Agency, organization or individual is billed for the actual cost of the survey. (84-415)	Actual cost	Actual cost	Actual cost

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	33,339	33,334	33,358
Revenue:			
Professional & technical services	0	0	0
Interest income	116	134	152
Total Revenue	116	134	152
Expenditures:			
Contractual srvs/operating exp/travel	111	120	121
Total Expenditures	111	120	121
Ending Balance	<u>33,344</u>	<u>33,358</u>	<u>33,389</u>

AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23220 - BOARD OF EDUCATIONAL LANDS AND FUNDS (72-232.02)
EXPENDED IN PROGRAM 582**

Fund Description

The Board of Educational Lands and Funds Cash Fund is composed of receipts from school land rentals. The fund is used to pay the costs of administering unsold school land. Beginning in 2000-01, the receipts from agricultural land rent/bonuses are deposited directly in the Temporary School Fund and a transfer will be made from that fund to the Board of Educational Lands and Funds Cash Fund at the beginning of the next fiscal year to operate the board.

Effective January 1, 2001 public school lands are taxable to the lessee. The Board pays the property taxes on the school lands and collects the revenue for the taxes from the leaseholder.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Land, mineral, sand and gravel rental rates based on market value--may be adjusted semi-annually (72-232, 72-308, 72-902)	Market value	Market value	Market value

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,297,107	3,204,995	3,214,303

Revenue:			
Transfers In/Temporary School Fund	8,560,000	8,369,233	8,629,635
Agricultural Land Rent/Bonuses	-642,623	-554,172	267,948
Interest Income	260,296	306,450	364,539
Building and Space Rental	22,088	22,750	23,425
Miscellaneous/Fees	24,337	40,251	18,455
Sale of Surplus Property/Land Easements	27,944	41,544	6,251
Total Revenue	8,252,042	8,226,056	9,310,253

Expenditures:			
Operation of Bd. of Educational Lands & Funds:			
Personal Services	1,499,824	1,525,006	1,615,444
Operating/Travel	912,049	1,060,905	1,175,807
Capital Outlay	283,741	49,864	1,632
Real Estate Taxes	5,281,160	5,580,973	5,753,314
Total Expenditures	7,976,774	8,216,748	8,546,197

Ending Balance	<u>3,204,995</u>	<u>3,214,303</u>	<u>3,978,359</u>
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AGENCY 32 - BOARD OF EDUCATIONAL LANDS AND FUNDS

**FUND 23230 - SURVEY RECORD REPOSITORY FUND (84-414)
EXPENDED IN PROGRAM 529**

Fund Description

Funds deposited in to the Survey Record Repository Fund are used to pay the costs of operating the survey record repository. The fees from records, searches and other services are used to microfilm, index and file survey records, provide copies of surveys to counties where the survey was conducted and search files for records upon request.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Survey filing fee (regular) (84-413)	2.50	2.50	2.50
Survey filing fee (original government corner reference) (84-413)	5.00	5.00	5.00
Search fee (84-413)	10.00	10.00	10.00
Copies per page (84-413)	1.00	1.00	1.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	46,683	41,022	33,103
Revenue:			
Reproduction and publications	1,174	715	724
Filing fees	18,986	19,530	17,893
Miscellaneous/search fees/interest	1,896	1,656	1,405
Total Revenue	22,056	21,901	20,022
Expenditures:			
Operation of records repository	27,717	29,820	29,589
Total Expenditures	27,717	29,820	29,589
Ending Balance	<u>41,022</u>	<u>33,103</u>	<u>23,536</u>

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 10000 - GENERAL FUND

Fund Description

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Snowmobile Annual Registration Fees (60-6,323):*			
Private owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

Fund Summary

2004-05

2005-06

2006-07

Revenue:			
Snowmobile registrations	1,846	2,237	1,518
Total Revenue	1,846	2,237	1,518

*County treasurers retain 25¢ with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (#23370).

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23280 - COWBOY TRAIL FUND (37-913)
EXPENDED IN PROGRAMS 550, 979**

Fund Description

The Cowboy Trail Fund was created to receive revenue for the development and maintenance of the Cowboy Trail. Potential sources of revenue include trail user fees, donations, and revenue generated by leasing portions of the trail's right-of-way. LB296 (1996) provided for the establishment of trail use fees. User fees were enacted by the Commission effective January 1, 1998, but were made voluntary in 2002 in response to the federal government questioning whether the trail use fee violated federal rules.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Trail use permit (37-1009):			
Daily	\$2 (voluntary)	\$2 (voluntary)	\$2 (voluntary)
Annual	10 (voluntary)	10 (voluntary)	10 (voluntary)

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	174,958	182,780	195,040
Revenue:			
Donations	92	56	34
Investment income	6,363	7,610	7,796
Land lease/ROW	4,554	11,264	17,239
Other	1,839	2,253	2,102
Total Revenue	12,848	21,183	27,171
Expenditures:			
Personal services	0	0	0
Operating expenses	5,025	8,923	61,320
Travel expenses	0	0	0
Capital outlay	0	0	0
Total Expenditures	5,025	8,923	61,320
Ending Balance	<u>182,780</u>	<u>195,040</u>	<u>160,890</u>

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23290 - NEBRASKA ENVIRONMENTAL TRUST FUND (81-15,174)
EXPENDED IN PROGRAM 162**

Fund Description

The Nebraska Environmental Trust Fund was created to receive money from the operation of lottery games conducted pursuant to the State Lottery Act. Effective July 2006, forty-four and one-half percent of the lottery money remaining after the payment of prizes, operating expenses, and a transfer to the Compulsive Gamblers Assistance Fund is transferred to this fund to be use as provided in the Nebraska Environmental Trust Act. It is the intent of the Legislature that money in the fund be used for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska. The Nebraska Environmental Trust Board is responsible for allocating available funds to eligible projects.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Percentage of lottery profits distributed to the Nebraska Environmental Trust Fund (9-812)	49.5%	49.5%	44.5%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	14,926,229	17,571,746	21,562,088

Revenue:			
Lottery proceeds	11,208,181	12,060,343	12,800,967
Investment income	495,845	731,585	990,573
Transfers out	-2,041,036	-67,137	-2,859,907
Other	26,058	20,180	20,838
Total Revenue	9,689,048	12,744,971	10,952,471

Expenditures:			
Personal services	253,042	275,332	235,421
Operating expenses	137,031	166,785	128,044
Travel expenses	12,704	25,915	9,540
Capital outlay	0	16,618	0
Distribution of aid	6,640,753	8,269,979	7,599,937
Total Expenditures	7,043,530	8,754,629	7,972,942

Ending Balance	<u>17,571,746</u>	<u>21,562,088</u>	<u>24,541,618</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23295 – FERGUSON HOUSE FUND (72-2401)
EXPENDED IN PROGRAM 162**

Fund Description

The Ferguson House Fund is used by the Nebraska Environmental Trust Board for the operation, administration, maintenance, restoration, and renovation of the Ferguson House and grounds. Revenue consists of rental income from both permanent tenants and special events and meetings. Other potential sources of revenue are donations and grants.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lease rates/per month (72-2401)		\$300-600	\$300-600
Rental rates/per day (72-2401):			
State govt. rate*	\$100-150	\$50-75	\$50-75
Private party rate*	\$200-250	\$100-125	\$100-125
*Discounts are given for less than full day rentals and/or renting more than one room.			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance		0	23,124

Revenue:			
Building and space rental		19,333	18,915
Investment income		391	1,495
Donations		110	0
Other		12,403	0
Total Revenue	0	32,237	20,410

Expenditures:			
Personal services			
Operating expenses		9,113	100
Travel expenses			
Capital outlay			
Distribution of aid			
Total Expenditures	0	9,113	100

Ending Balance		<u>23,124</u>	<u>43,434</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23320 - STATE GAMEFUND (37-323)
EXPENDED IN PROGRAMS 330, 336, 337, 617, 628, 900, 924, 971, 972, 973, 976**

Fund Description

Money in the State Game Fund is restricted to funding only those activities which are related to the support of fish and game, the provision of boating facilities, administration and enforcement of the State Boat Act, and production of publications. In some cases certain forms of revenue within the fund are earmarked for the support of certain activities. For example, revenue from \$2 of the fishing permit can only be used for administration, construction, operation and maintenance of fish hatcheries and for the distribution of fish.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See following page for schedule of fees.			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	13,628,226	13,622,615	12,978,591
Revenue:			
Permits (hunting, fishing, fur harvest, etc.)	10,279,449	11,515,720	12,472,374
Magazine, misc. publications	584,093	555,597	540,727
Boat registration	785,469	830,282	793,380
Federal reimbursement	4,450,615	4,276,728	4,844,908
Other	1,303,414	1,099,416	3,091,014
Total Revenue	17,403,040	18,277,743	21,742,403
Expenditures:			
Fish/Game research, etc.	8,423,935	9,578,723	9,632,553
Law enforcement	3,139,433	4,040,807	4,036,078
Information and education	1,822,623	2,223,658	2,195,621
Administration	1,980,695	2,174,492	2,537,181
Other	2,041,964	904,087	1,909,703
Total Expenditures	17,408,650	18,921,767	20,311,136
Ending Balance	<u>13,622,615</u>	<u>12,978,591</u>	<u>14,409,859</u>

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2005	2006	2007
Hunting Permit:			
Resident (37-407)	\$11	\$11	\$11
Resident deployed military (37-421.01)			\$5
Nonresident (37-407)	\$67	\$67	\$67
Nonresident youth (37-407)	\$11	\$11	\$11
Nonresident – 2 day (37-407)			\$35
Fishing Permit:			
Resident (37-407)	\$15	\$15	\$15
Nonresident (37-407)	\$45	\$45	\$45
Resident – 1 day (37-407)			\$6
Nonresident – 1 day (37-407)			\$8
Resident - 3 day (37-407)	\$10	\$10	\$10
Nonresident-3 day (37-407)	\$14	\$14	\$14
Resident deployed military (37-421.01)			\$5
Disabled fishing permit (37-424)	\$5	\$5	\$5
Paddlefish application (37-4,111)	\$5	\$5	\$5
Combination Hunt & Fish:			
Resident (37-407)	\$25	\$25	\$25
Resident deployed military (37-421.01)			\$5
Resident – veteran 64 and over (37-421)			\$5
Resident – age 69 and over (37-421)			\$5
Fur Harvest Permit:			
Resident (37-407)	\$15	\$15	\$15
Nonresident/1,000 or less (37-407)	\$224	\$224	\$224
Additional 100 furs (37-407)	\$11	\$11	\$15
Fur Buyers Permit:			
Resident (37-463)	\$112	\$112	\$112
Nonresident (37-463)	\$560	\$560	\$560
Deer Permit:			
Resident (37-447)	\$25	\$25	\$27
Nonresident (37-447)	\$175	\$175	\$177
Resident deployed military (37-421.01)			\$5
Resident statewide buck only (37-447)			\$67.50
Nonresident statewide buck only (37-447)			\$442.50
Resident youth (37-447)			\$27
Nonresident youth (37-447)			\$177
Nonresident season choice (37-447)			\$54
Landowner (37-455)	\$12.50	\$12.50	\$13.50
Nonresident landowner (37-455)	\$87.50	\$87.50	\$88.50
Antelope Permit:			
Resident (37-449)	\$25	\$25	\$27
Resident deployed military (37-421.01)			\$5
Nonresident (37-449)	\$130	\$130	\$132
Landowner (37-455)	\$12.50	\$12.50	\$13.50

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23320 - STATE GAME FUND (37-323) (cont'd.)

Schedule of Fees and Taxes	2005	2006	2007
Elk Permit:			
Application (37-450)	\$7	\$7	\$7
Resident (37-450)	\$130	\$130	\$132
Resident deployed military (37-421.01)			\$5
Landowner (37-455)	\$26	\$26	\$26.40
Big Horn Sheep Application (37-451)	\$20	\$20	\$20
Resident deployed military sheep permit (37-421.01)			\$5
Turkey Permit:			
Resident (37-457)	\$20	\$20	\$20
Resident deployed military (37-421.01)			\$5
Nonresident (37-457)	\$65	\$65	\$85
Landowner (37-455)	\$10	\$10	\$10
Nonresident landowner (37-455)			\$42.50
Bait Dealer Permit:			
Resident (37-4,105)	\$32	\$32	\$32
Nonresident (37-4,105)	\$200	\$200	\$200
Lifetime Permits:			
Resident Hunting (37-415)	\$260	\$260	\$125-285
Nonresident Hunting (37-415)			\$625-1,000
Resident Fishing (37-415)	\$300	\$300	\$175-325
Nonresident Fishing (37-415)			\$450-750
Resident Fishing & Hunting (37-415)	\$520	\$520	\$275-545
Nonresident Fishing & Hunting (37-415)			\$975-1,500
Duplicate Lifetime (37-415)	\$5	\$5	\$5
Duplicate Permit (37-409)	\$5	\$5	\$5
Special Deer Depredation Permit (37-448)	\$25	\$25	\$25
Hunting coyotes from aircraft (37-458)	\$7	\$7	\$7
Beaver damage permit (37-460)	\$0	\$0	\$0
Recall pens per pen (37-483)	\$13	\$13	\$13
Captive wildlife permit (37-479)	\$25	\$25	\$25
Captive wildlife auction permit (37-478)	\$50	\$50	\$50
Commercial Fishing Permit (37-4,104):			
Resident (500' seine, 500' net, 10 hoop nets)	\$85	\$85	\$85
Resident (additional seine)	\$25	\$25	\$25
Resident (additional hoop)	\$3	\$3	\$3
Nonresident (same as resident)	\$170	\$170	\$170
Nonresident (additional seine)	\$50	\$50	\$50
Nonresident (additional hoop)	\$6	\$6	\$6
Nonresident fish dealer permit (37-4,106)	\$65	\$65	\$65
Aquaculture facilities permit (37-465)	\$65	\$65	\$65
Raptors permit (37-497):			
Resident age 14 to 17 years	\$14	\$14	\$14
Resident age 18 years and older	\$40	\$40	\$40
Resident captive propagation	\$200	\$200	\$200
Controlled shooting area license (37-484)	\$130	\$130	\$130

AGENCY 33 - GAME AND PARKS COMMISSION**FUND 23320 - STATE GAME FUND (37-323) (cont'd.)**

<u>Schedule of Fees and Taxes</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Bands for release of game birds per band (37-488)	\$.10	\$.10	\$.10
Nonresident controlled shooting license (37-491)	\$11	\$11	\$11
Taxidermist permit (37-462)	\$7	\$7	\$7
Commercial put and take fishery license (37-4,108)	\$65	\$65	\$65
Boat registration-3 yr. fee (37-1214):			
Class I	\$20	\$20	\$20
Class II	\$40	\$40	\$40
Class III	\$60	\$60	\$60
Class IV	\$100	\$100	\$100
Duplicate (37-1227)	\$5	\$5	\$5
Boat dealer registration (37-1212)	\$40	\$40	\$40
NEBRASKAland Magazine (37-301):			
1 year subscription	\$18	\$18	\$18
2 year subscription	\$33	\$33	\$33
3 year subscription	\$49	\$49	\$44
Current issue	\$2.95	\$2.95	\$2.95

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23330 - STATE PARKCASH REVOLVING FUND (37-345)
EXPENDED IN PROGRAMS 336, 337, 549, 617, 628, 900, 967, 968, 969, 972, 975, 981, 983**

Fund Description

The State Park Cash Revolving Fund is dedicated to the administration, improvement, maintenance, and operation of the state park system. The state park system is comprised of state parks, state recreation areas including trails, and state historical parks.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

2,670,116

1,723,428

1,945,110

Revenue:			
Park entry permits	3,471,494	3,622,492	3,843,232
Cabin rentals	3,894,070	3,751,034	4,023,802
Campgrounds	2,570,195	2,673,860	2,748,710
Restaurants/catering	1,798,052	1,781,451	1,852,510
Other	3,364,552	4,006,723	4,023,030
Total Revenue	15,098,363	15,835,560	16,491,284

Expenditures:			
State park operations	11,538,642	10,861,397	11,218,423
Area maintenance	2,259,572	2,170,596	2,129,373
Capital improvements	41,609	315,381	454,570
Law enforcement	632,506	649,049	627,820
Administration	944,904	941,434	964,281
Information and education	483,799	527,491	475,856
Other	144,019	148,530	161,144
Total Expenditures	16,045,051	15,613,878	16,031,467

Ending Balance

1,723,428

1,945,110

2,404,927

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARKCASH REVOLVING FUND (37-345) (cont'd.)

Schedule of Fees and Taxes	2005	2006	2007
Park Entry Permit:			
Annual (37-438)	\$17	\$17	\$20
Duplicate (37-439)	\$8.50	\$8.50	\$10
Daily (37-438)	\$3	\$3	\$4
Arbor Lodge admission (37-345)	\$1-4	\$1-4	\$1-3
Arbor Lodge wedding fee (without/with chairs) (37-345)	\$550-800	\$550-800	\$550-800
Cabins, lodging, & support facilities/day (37-345)	\$30-630	\$30-630	\$35-700
Rollaway beds and cribs/day (37-345)	\$7	\$7	\$8
Tepee/day (37-345)	\$15	\$15	\$20
Camping fee/day (37-345)	\$5-15	\$5-15	\$6-18
Electricity at campgrounds/day (37-345)	\$4	\$4	\$4
Water hookup/day (37-345)	\$2	\$2	\$2
Sewer hookup/day (37-345)	\$2	\$2	\$2
Reservation and cancellation fee (37-345)	\$.25-5.00	\$.25-5.00	\$.25-5.00
Winter camping rate/day (37-345)	\$5	\$5	\$6
Self-registration late penalty (37-345)	\$2	\$2	\$2
Picnic shelter reservation (without/with elec.) (37-345)	\$30/40	\$30/40	\$40/50
Picnic table delivery charge (37-345)	\$3	\$3	\$3
Pay showers (37-345)	\$.75	\$.75	\$.75
Horse stall rentals/day (37-345)	\$10	\$10	\$10
Pavilion rental (37-345)	\$500-2,500	\$500-2,500	\$500-2,500
Volleyball net and ball rental (37-345)	\$25	\$25	\$25
Ice rink admission (37-345)	\$2	\$2	\$2
Theater (37-345)	\$5-7	\$5-7	\$5-8
Dinner theater (37-345)	\$10-15	\$10-15	\$10-16
Cookouts (37-345)	\$5-17	\$5-17	\$6-18
Swimming pool (37-345)	\$2.50-6	\$2.50-6	\$2.50-7
Swimming pass (seasonal) (37-345)	\$40-240	\$40-240	\$40-350
Jeep ride (37-345)	\$4-6	\$4-6	\$6-9
Ft. Robinson historic tour (37-345)	\$3	\$3	\$3
Stage coach ride (37-345)	\$1-2	\$1-2	\$1-2
Trail ride (37-345)	\$12-16	\$12-16	\$13-17
Trolley ride (37-345)	\$.25	\$.25	\$.25
Sleigh ride (37-345)	\$2-3	\$2-3	\$2-3
Hayrack ride (37-345)	\$2	\$2	\$2-4
Hayrack breakfast (37-345)	\$8	\$8	\$10
Haunted Hollow ride (37-345)	\$3-5	\$3-5	\$3-5
Pumpkin roll (37-345)	\$1	\$1	\$1
Naturalist program (37-345)	\$1-4	\$1-4	\$1-5
Wildlife and buffalo tour (37-345)	\$2-3	\$2-3	\$2-3
Pony ride (37-345)	\$2	\$2	\$2
Golf range/per bucket (37-345)	\$3	\$3	\$3
Miniature golf (37-345)	\$3	\$3	\$3.50
Bicycle rentals/hour (37-345)	\$3-8	\$3-8	\$3-8
Sled and toboggan rental/hour (37-345)	\$4-7	\$4-7	\$4-8
Paddle boat rental/½ hour (37-345)	\$5-8	\$5-8	\$5-8
Kayak rental (37-345)	\$10	\$10	\$8-12.50

AGENCY 33 - GAME AND PARKS COMMISSION

FUND 23330 - STATE PARKCASH REVOLVING FUND (37-345) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Float tube rental (37-345)	\$7	\$7	\$10
Inner tube rental (37-345)	\$3	\$3	\$3
Nature tour with birdhouse or feeder (37-345)	\$7	\$7	\$10
Recreation equipment rental (37-345)	fees vary	fees vary	fees vary
Activity Center activities (rock climbing simulator, football simulator, etc.) (37-345)	\$1-5	\$1-5	\$1-5
River float trip/person (37-345)	\$12-16	\$12-16	\$14-16
Canoe trip- child/adult/canoe (37-345)	\$10/12/24	\$10/12/24	\$10/12/24
Marina slip fee (37-345)	\$10-800	\$10-800	\$10-900
Marina utilities – each service (37-345)	\$50	\$50	\$50
Marina storage box (37-345)	\$45	\$45	\$50
Private dock/mooring fee (37-345)	\$50/125	\$50/125	\$50/125
Conference rooms (37-345)	\$35-250	\$35-250	\$35-285
FAX (receive/send) (37-345)	\$1/2	\$1/2	\$1/2
Photocopy (sheet) (37-345)	\$.25	\$.25	\$.25
Restaurants (37-345)	market	market	market
Resale items (37-345)	0%-100% markup	0%-100% markup	0%-100% markup
Misc. fees for one-time and seasonal activities not identified elsewhere (37-345)	\$.25-5.00	\$.25-5.00	\$.25-5.00

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23340 - NEBRASKA HABITAT FUND (37-431)
EXPENDED IN PROGRAM 330, 336, 337, 924**

Fund Description

The Nebraska Habitat Fund is the depository for habitat stamp revenue which may only be used for the acquisition, development, and management of wildlife lands and habitat areas. Major activities include the outright purchase of habitat land, development of land already owned or under the control of the state, cooperative agreements with other government agencies and non-government organizations, and payments to private landowners to develop land for habitat purposes. Money received from the sale of Nebraska migratory waterfowl stamps is also deposited into this fund and is used by the commission for the acquisition, leasing, development, management, and enhancement of migratory waterfowl habitat.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Habitat Stamp (37-426)	\$13	\$13	\$13
Lifetime Habitat Stamp (37-426)	\$260	\$260	\$260
Migratory Waterfowl Stamp (37-426)		\$5	\$5

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,953,812	1,428,839	2,572,066

Revenue:			
Habitat Stamp	1,989,572	1,953,008	1,954,875
Waterfowl Stamp		98,025	193,455
Federal reimbursement	871,471	1,596,412	1,363,210
Investment income	64,017	93,274	146,262
Donations	39,005	41,700	9,251
Other	321,267	1,456,317	845,834
Total Revenue	3,285,332	5,238,736	4,512,887

Expenditures:			
Habitat development	3,566,232	3,549,665	3,540,940
Habitat acquisition	132,099	456,620	25,260
Administration	111,974	89,224	95,663
Total Expenditures	3,810,305	4,095,509	3,661,863

Ending Balance	<u>1,428,839</u>	<u>2,572,066</u>	<u>3,423,091</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23350 - WILDLIFE CONSERVATION FUND (37-811)
EXPENDED IN PROGRAM 336**

Fund Description

The Nongame and Endangered Species Conservation Fund was created in 1984 to receive money from the new income tax checkoff program (renamed the Wildlife Conservation Fund in 2007). Under this program, a taxpayer is entitled to designate that \$1 or more of their income tax refund be credited to the Wildlife Conservation Fund. Income tax checkoff money can only be used to fund collection costs and to carry out the provisions of the Nongame and Endangered Species Conservation Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	462,703	558,149	665,334

Revenue:			
Income tax checkoff	67,182	70,783	63,951
Investment income	14,513	21,196	28,767
Federal reimbursement	69,197	89,076	114,211
Donations	675	4,338	4,855
Other	12,469	7,474	43,172
Total Revenue	164,036	192,867	254,956

Expenditures:			
Personal services	1,716	1,818	1,664
Operating expenses	58,219	53,856	91,145
Travel expenses	5,350	8,290	10,126
Capital outlay	0	0	15,754
Aid	3,305	21,717	55,634
Total Expenditures	68,590	85,681	174,323

Ending Balance	<u>558,149</u>	<u>665,334</u>	<u>745,967</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23360 - GAME LAW INVESTIGATION CASH FUND (37-327.01)
EXPENDED IN PROGRAM 336**

Fund Description

The Game and Parks Commission uses money in this fund to obtain evidence needed for the enforcement of the "Game Law" (laws related to hunting, fishing, trapping, etc.). The source of revenue is money collected under the authority of the Game Law and allocated by the Commission to this fund. Another potential source of revenue is donations from persons, wildlife groups, and other charitable sources.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,602	3,953	7,196
Revenue:			
Transfer in	0	0	0
Investment income	119	189	338
Fines, forfeitures, penalties	0	2,840	0
Donations	1,000	0	0
Other	232	1,350	0
Total Revenue	1,351	4,379	338
Expenditures:			
Travel expenses	0	1,136	148
Total Expenditures	0	1,136	148
Ending Balance	<u>3,953</u>	<u>7,196</u>	<u>7,386</u>

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23370 - NEBRASKA SNOWMOBILE TRAIL CASH FUND (60-3,218)
EXPENDED IN PROGRAM 617**

Fund Description

The Nebraska Snowmobile Trail Cash Fund is used for the operation, maintenance, enforcement, planning, establishment, and marking of snowmobile trails throughout the state and for the acquisition by purchase or lease of real property for use as snowmobile trails. The fund is also used for the preparation or purchase and distribution of educational materials related to snowmobiling. For each snowmobile registration, the county treasurers retain twenty-five cents, with 25 percent of the remaining fee deposited into the General Fund and 75 percent deposited into the Snowmobile Trail Cash Fund (60-3,217).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Snowmobile Annual Registration Fees (60-3,210): *			
Private Owner	\$ 8	\$ 8	\$ 8
Dealer	25	25	25
Manufacturer	100	100	100

* See narrative for distribution.

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	194,450	206,274	221,680

Revenue:			
Snowmobile Registrations	5,539	6,710	4,553
Investment Income	7,068	8,740	10,505
Other	0	156	0
Total Revenue	12,607	15,606	15,058

Expenditures:			
Dues and subscriptions	0	200	200
Other	783	0	0
Total Expenditures	783	200	200

Ending Balance	<u>206,274</u>	<u>221,680</u>	<u>236,538</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23380 - NEBR. OUTDOOR RECREATION DEVELOPMENT CASH FUND (37-351)
EXPENDED IN PROGRAMS 549, 550, 617, 900, 901, 967, 968, 969, 975**

Fund Description

The Nebraska Outdoor Recreation Development Cash Fund (NORDA) was created to receive money derived from one cent of the cigarette tax. Beginning in FY 1999-00, the amount of cigarette tax deposited into this fund shall not be less than the amount deposited in FY 1997-98. The money in this fund can only be used for the development, operation and maintenance of areas of the state park system.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Cigarette Tax (77-2602)	1¢	1¢	1¢

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,718,969	2,952,167	3,505,608

Revenue:			
Cigarette tax	1,309,039	1,309,039	1,309,039
Investment income	98,439	133,723	152,718
Federal reimbursement/grant	272,500	252,871	0
Other	4,208	663	2,392
Total Revenue	1,684,186	1,696,296	1,464,149

Expenditures:			
State park operations	412,507	393,708	422,140
Area maintenance	23,221	39,220	17,578
Capital improvements	919,191	640,568	1,031,177
Other	96,069	69,359	130,328
Total Expenditures	1,450,988	1,142,855	1,601,223

Ending Balance	<u>2,952,167</u>	<u>3,505,608</u>	<u>3,368,533</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23390 - TRAIL DEVELOPMENT ASSISTANCE FUND (37-1003)
EXPENDED IN PROGRAM 902**

Fund Description

The Trail Development Assistance Fund is administered by the Game and Parks Commission and is used to assist any Natural Resources District, political subdivision, other public agency, or private nonprofit organization, in the purchase, development and maintenance of recreational trails within the state. The fund does not have a dedicated revenue source, but it may receive gifts and other contributions as well as direct appropriations from the Legislature. The fund was created in 1991.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	211,122	91,993	146,197
Revenue:			
Transfer from General Fund	140,000	140,000	140,000
Investment income	8,752	8,942	12,135
Other	0	2,047	0
Total Revenue	148,752	150,989	152,135
Expenditures:			
Operating expenses	0	0	30,000
Aid	267,880	96,785	140,000
Total Expenditures	267,880	96,785	170,000
Ending Balance	<u>91,993</u>	<u>146,197</u>	<u>128,332</u>

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23410 - NEBRASKA AQUATIC HABITAT FUND [37-431]
EXPENDED IN PROGRAMS 336, 617, 981**

Fund Description

The Nebraska Aquatic Habitat Fund was created to receive money generated by the sale of Aquatic Habitat Stamps. Since 2006, an image of the Aquatic Habitat Stamp has been printed on fishing permits, required of most anglers 16-68 years old, and included in the permit purchase price. A portion of the price (\$100 for each lifetime fishing permit; \$5 for each annual, combination and 3-day fishing permit; and \$1 for each 1-day fishing permit) is deposited into the Aquatic Habitat Fund. Revenue in this fund can only be spent to enhance and restore aquatic habitat in selected waters.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Aquatic Habitat Stamp – annual and 3-day (37-426)	\$5	\$5	\$5
Aquatic Habitat Stamp – 1 day (37-426)		\$1	\$1
Lifetime Aquatic Habitat Stamp (37-426)		\$100	\$100

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,815,311	4,843,154	5,516,360

Revenue:			
Aquatic habitat stamp	857,565	939,595	958,996
Federal reimbursement	612,404	698,997	1,006,200
Donations	100	0	495
Investment income	142,194	207,093	261,844
Other	327,397	488,935	13,142
Total Revenue	1,939,660	2,334,620	2,240,677

Expenditures:			
Personal services	109,494	118,220	82,176
Operating expenses	644,191	1,498,433	1,921,165
Travel	11,984	14,353	5,827
Capital outlay	0	0	0
Aid	146,149	30,408	0
Total Expenditures	911,818	1,661,414	2,009,168

Ending Balance	<u>4,843,154</u>	<u>5,516,360</u>	<u>5,747,869</u>
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AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23420 - NIOBRARA COUNCIL FUND [72-2009]
EXPENDED IN PROGRAM 338**

Fund Description

This fund was created for the use of the Niobrara Council, whose mission is to assist in the management of the Niobrara scenic river corridor. Sources of funding can include both private and public funds accepted by the Council to carry out their mission. There are no specific fees or taxes deposited into this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	11,292	811	122
Revenue:			
Donations and contributions	0	2,020	3,000
Investment income	258	42	9
Grants – State Agencies	5,500	14,099	0
Other	6,110	-16,849	0
Total Revenue	11,868	-688	3,009
Expenditures:			
Distribution of aid	22,349	0	3,000
Total Expenditures	22,349	0	3,000
Ending Balance	<u>811</u>	<u>122</u>	<u>131</u>

AGENCY 33 - GAME AND PARKS COMMISSION

**FUND 23430 - NEBRASKA ENVIRONMENTAL ENDOWMENT FUND (81-15,174.01)
EXPENDED IN PROGRAM 162**

Fund Description

The endowment fund was created to receive grants from the Nebraska Environmental Trust Fund as well as other donations. These grants cannot exceed twice the total of any other proceeds received by the endowment fund, and may not exceed fifty percent of the total proceeds credited to the trust fund. Grants received from the trust fund cannot be spent, but shall be invested and the investment income may be spent on environmental projects.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	500,206	567,998	684,708
Revenue:			
Grants from the Environmental Trust Fund	34,223	67,137	99,147
Donations	629	810	150
Investment income	17,607	19,764	20,851
Other	15,332	28,999	88,065
Total Revenue	67,791	116,710	208,213
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	<u>567,998</u>	<u>684,708</u>	<u>892,921</u>

AGENCY 34 - NEBRASKA LIBRARY COMMISSION

**FUND 23400 - NEBRASKA LIBRARY COMMISSION CASH FUND (51-410.01)
EXPENDED IN PROGRAM 252**

Fund Description

Revenues credited to the Nebraska Library Commission Cash Fund are generally derived from fees charged for various services rendered by the agency. These funds are, in turn, used to support expenses associated with providing these services. Among services supported by assessment of fees are:

- 1) NEBASE/Network Services - Monthly/annual network access/membership charges support this online service to libraries. Workshop fees help provide continuous training to libraries using the service. Annual administrative fees help offset costs of billing and provide support for group purchases of Electronic Online Services to Nebraska Libraries.
- 2) Audio Production/Duplication Service - Fees support costs for duplication of cassette tapes and operation of recording studios.
- 3) Continuing Education/Certification - Fees support continuing education programs conducted by the agency, and certification of librarians and public libraries.
- 4) Children's Services - Revenues include charges for Summer Reading Program materials and registration fees for an annual Children's Services Workshop.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
See following page for schedule of fees.			

Fund Summary	2004-05	2005-06	2006-07
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Beginning Balance	106,336	299,638	347,367
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Revenue:			
NEBASE	58,924	64,401	64,196
Audio Production, Continuing Education and Children's Services	11,641	4,466	4,671
Gates Grant	255,817	82,909	16,196
Thinking Outside the Borders Grant	0	0	53,220
Total Revenue	326,382	151,776	138,283

Expenditures:			
NEBASE	63,973	68,432	63,841
Audio Production, Continuing Education and Children's Services	11,652	9,162	9,037
Gates Grant	57,455	26,454	39,662
Total Expenditures	133,080	104,048	112,540

Ending Balance	299,638	347,367	373,110
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AGENCY 34 - NEBRASKA LIBRARY COMMISSION
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FUND 23400 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
NEBASE/NETWORK SERVICES			
Monthly Member Fee			
Full Cataloger	\$35+ ^(a)	\$35+ ^(a)	\$35+ ^(a)
ILL Only Users and/or CatExpress Users	5	5	5
Workshop	10 ^(b)	10 ^(b)	10 ^(b)
Annual Meetings	-- Based on cost estimate of workshop ---		
Administrative Fee - Annual	\$20	\$20	\$20
Audio Production/Duplication:			
Studio time (per hour)	35	35	35
Cassette duplication (per cassette - first nine cassettes)	1	1	1
Continuing Education Workshops	-- Based on cost estimate of workshop ---		
Children's Services Workshops:			
Summer Reading Program	-- Based on cost estimate of program ---		
Workshops	-- Based on cost estimate of workshop ---		

(a) \$35 plus 3.5% administrative fee on OCLC charges (except on hardware or software purchases or products excluded from surcharge by OCLC).

(b) Rate for NEBASE members. Various rates for others.

AGENCY 35 - LIQUOR CONTROL COMMISSION

FUND 10000 - GENERAL FUND

Fund Description

The General Fund accounts for revenues and expenditures that are not specifically accounted for in any other fund. Money in the General Fund is unrestricted as to its use.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Shipping License (53-124)	\$200/\$500	\$200/\$500	\$200/\$500
Special Designated License (53-124.11)	\$40	\$40	\$40
Catering License (53-124.12)	\$75	\$75	\$100
Registration Fees (53-130 & 53-138.01)*	\$45	\$45	\$45

* Five dollars (\$5) is deposited into the Rule and Regulation Cash Fund, the remainder into the General Fund.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Revenue:			
Registration Fees	214,400	208,835	208,965
Shipper Fee	139,000	171,260	192,960
Special Designated & Catering Licenses	92,790	117,260	122,600
Tax, Fines, Forfeitures and Penalties	6,577	2,842	7,252
Total Receipts	452,767	500,197	531,777

AGENCY 35 - LIQUOR CONTROL COMMISSION

**FUND 23500 - RULE AND REGULATION CASH FUND (53-117.06)
EXPENDED IN PROGRAM 73**

Fund Description

The Liquor Control Commission began selling its rules and other publications in fiscal year 1986-87. The proceeds from these publications are deposited into this cash fund and are used to offset the costs of producing the materials. LB 202, effective September 1991, amended the licensee annual registration fee from \$25 to \$30, and LB 973, effective August 2000, increased the fee to \$45. Five dollars of this amount is deposited into this fund to offset the printing costs of commission materials, and all licensees receive free copies of such materials. Non-licensees may receive commission materials for a reasonable fee. This fund also receives revenues from the sale of beer keg labels (LB 332, 1993).

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Liquor Control law books	\$ 4	\$ 4	\$ 4
Quarterly newsletters (yearly subscription)	5	5	5
Active License Roster	40	40	40
Wholesale Licensee Activity Report (yearly subscrip.)	200	200	200
Videotape (educational)	20	N/A	N/A
Licensee mailing labels	40	40	40
Keg registration fee	5	5	5

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	65,356	69,432	74,571

Revenue:			
Licensee Publications	26,790	26,100	26,130
Non-Licensee Publications	520	225	180
Keg Registration	6,930	7,373	6,495
Activity Report	0	173	343
General Business Fees	13	12	13
Special Designated Permit	0	0	40
Investment Interest	2,189	2,989	3,753
Total Revenue	36,442	36,872	36,954

Expenditures:			
Postage Expense	7,959	6,213	2,886
Data Processing Expense	964	2,471	614
Publications & Printing	13,802	23,049	6,083
Office Supplies	7,350	0	6,630
Other Contractual Service	2,291	0	0
Other Operating Expense	0	0	20,000
Total Expenditures	32,366	31,733	36,213

Ending Balance	<u>69,432</u>	<u>74,571</u>	<u>75,312</u>
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AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23610 - RACING COMMISSION'S CASH FUND (2-1222)
EXPENDED IN PROGRAM 74**

Fund Description

The Racing Commission's Cash Fund receives revenue generated from the pari-mutuel wagering tax, and licensing fees from racetracks conducting horse racing. The fund is utilized to finance the operating expenses of the State Racing Commission. LB 573 in the 2005 Session increased the pari-mutuel wagering tax to 0.64%.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Pari-mutuel wagering tax (2-1208)	0.4%	0.64%	0.64%
License fees (2-1208)	\$25 & \$50	\$25 & \$50	\$25 & \$50
Telephonic wagering tax (2-1242)	---- ½% of the amount wagered through telephonic wagering		

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	243,519	148,336	254,372
Revenue:			
Pari-mutuel wagering tax	414,900	643,566	645,461
General Business Fees	62,486	62,335	56,155
Daily License Fees	5,350	5,350	5,350
Fingerprint Fees	12,426	14,174	10,310
Administrative Service Fees	150	805	1,278
Investment Interest	6,861	7,605	12,231
Reimbursement of Salaries	52,800	16,200	0
Fines & Forfeitures	0	0	0
Misc. revenue	225	200	0
Equipment Sales	46	0	290
Total Revenue	555,244	750,235	731,075
Expenditures:			
Salaries	384,018	349,341	353,820
Per Diem	18,230	19,396	18,966
Benefits	88,304	84,582	87,034
Operating Expenses	79,449	134,155	149,579
Travel	77,876	56,725	70,563
Capital Outlay	2,549	0	0
Total Expenditures	650,426	644,199	679,962
Ending Balance	148,336	254,372	305,485

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 23620 - TRACK DISTRIBUTION FUND (2-1208.04)
EXPENDED IN PROGRAM 74**

Fund Description

The Track Distribution Fund was established in 1986 and significantly amended in 1994 by LB 1354. Each racetrack shall withhold one-fourth of one percent of gross exotic receipts and the entire amount shall be used to supplement purses. Tracks shall receive a percentage based on the number of racing days at each individual track to the total number of racing days at all tracks.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Exotic wagering tax (2-1208.04)	-- one-fourth of one percent of gross exotic receipts		
--			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	19,060	20,049	16,510
Revenue:			
Pari-mutuel wagering tax	156,524	152,946	150,711
Investment interest	558	652	592
Reimbursement Non-govt Sources	0	0	0
Total Revenue	157,082	153,598	151,303
Expenditures:			
Aid to racetracks	156,094	157,137	162,574
Total Expenditures	156,094	157,137	162,574
Ending Balance	<u>20,049</u>	<u>16,510</u>	<u>5,239</u>

AGENCY 36 - NEBRASKA RACING COMMISSION

**FUND 26640 - DRUG ABUSE PROGRAM (2-1203)
EXPENDED IN PROGRAM 74**

Fund Description

All fines from the violation of the Nebraska Racing Commission's rules are paid into the alcohol and drug rehabilitation fund which was created in 1994 by LB 1153. This fund is to be used to provide services to horse racing participants. An Attorney General Opinion in 1996 stated that fine revenue is to be dedicated to the common schools. Therefore, no expenditures have been made from this Fund. LB 295, enacted during the 2001 Legislative Session, terminated this fund and transferred all cash to the permanent school fund. All future fines from any violation of the Nebraska Racing Commission's rules will go into the permanent school fund.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
All fines go into the permanent school fund	-----	-----	-----

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	74	77	80
Revenue:			
Fines			
Investment interest	3	3	
Operating Transfers out	0	0	(80)
Total Revenue	3	3	0
Expenditures:	0	0	0
Ending Balance	<u>77</u>	<u>80</u>	<u>0</u>

AGENCY 37 - WORKERS' COMPENSATION COURT

**FUND 23730 - COMPENSATION COURT CASH FUND (48-1,116)
EXPENDED IN PROGRAMS 526 AND 530**

Fund Description

The Compensation Court Cash Fund was created in 1993 by LB 757. Most of the revenue is received from an annual assessment on workers' compensation premiums, risk management pools, and self-insureds. Other revenue is received from fees, sales of forms and publications, and various services. This agency is operated entirely by the revenue from this fund.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Annual Assessment (48-1,113 & 48-1,114)*	1% of premiums, annual contributions, or 1 1/4% of prospective loss costs		
Self-insurance fee (48-145.04)	-----up to \$2,000-----		
Services			
Photocopies & Microfilm copies (charged only if retrieval and copying costs exceed \$20.00)	\$.10/page	\$.10/page	\$.10/page
Employer coverage & Employee searches (charged only if retrieval and copying costs exceed \$20.00)	----- Over \$20.00 and up -----		
Data base selection information	varies	varies	varies

*Abatement occurs if the fund balance meets or exceeds three times the current fiscal year's expenditures by the Workers' Compensation Court, Neb.Rev.Stat. Section 48-1,117. The insurance assessments were abated in Calendar Year 1999.

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	6,664,506	7,988,149	9,827,815
Revenue:			
Insurance Assessments	4,423,530	4,873,145	5,053,287
Investment Interest	211,972	308,169	425,572
Other Revenue and Adjustments	476,471	477,391	474,600
Total Revenue	5,111,973	5,658,705	5,953,459
Expenditures:			
Salaries and Benefits	2,882,161	3,054,835	3,202,624
Operating Costs	816,875	706,957	641,766
Travel	69,326	57,268	44,041
Capital Outlay	19,987	0	67,800
Miscellaneous Adjustments	(18)	(22)	(3,515)
Total Expenditures	3,788,331	3,819,038	3,952,716
Ending Balance	<u>7,988,149</u>	<u>9,827,815</u>	<u>11,828,560</u>

AGENCY 38 - COMMISSION ON THE STATUS OF WOMEN

**FUND 23810 - STATUS OF WOMEN CASH FUND (81-260.02)
EXPENDED IN PROGRAM 577**

Fund Description

Proceeds from contractual agreements, grants, fees and donations are deposited in this fund and used for specifically designated purposes or for special projects.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	15,378	537	3,589
Revenue:			
Contributions	53,818	299	50
Interest		80	139
Other		2673	
Total Revenue	53,818	3,052	189
Expenditures:			
Agency Operations	68,659		
Total Expenditures	68,659	0	0
Ending Balance	<u>537</u>	<u>3,589</u>	<u>3,778</u>

AGENCY 39 - NEBRASKA BRAND COMMITTEE

**FUND 23910 - NEBRASKA BRAND INSPECTION AND THEFT PREVENTION FUND (54-197)
EXPENDED IN PROGRAM 075**

Fund Description

The Nebraska Brand Inspection & Theft Prevention Fund receives funds collected by Brand inspectors relating to Brand Committee inspections and fees. The funds are in turn utilized to pay for all agency operations.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Inspection fees (54-1,108)	-- Not to exceed 75¢ per head all years ---		
Recording fee (54-199)	----- Not to exceed \$100 -----		
Sales of brand fee (54-1,100)	----- Not to exceed \$35 -----		
Registered feed lot fees (54-1,120)	- \$100-\$650 depending on capacity all years -		
-			
Copies of brand records (54-1,108)	\$1 per copy	\$1 per copy	\$1 per copy
Copies of other brand committee documents (54-1,101)	\$1 per copy	\$1 per page	\$1 per page

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	561,432	669,717	652,139
Revenue:			
Inspection & Recording Fees (54-147, 54-104, 54-108, 54-161)	3,422,138	3,457,409	3,742,581
Interest	26,876	31,907	35,579
Miscellaneous	52,164	45,978	29,167
Transfers out	0	(930)	0
Total Revenue	3,501,178	3,534,364	3,807,327
Expenditures:			
Brand Committee	3,392,893	3,551,942	3,889,857
Total Expenditures	3,392,893	3,551,942	3,889,857
Ending Balance	<u>669,717</u>	<u>652,139</u>	<u>569,609</u>

AGENCY 40 - MOTOR VEHICLE INDUSTRY LICENSING BOARD

**FUND 24010 - NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING FUND (60-1409)
EXPENDED IN PROGRAM 076**

Fund Description

License fees and other funds deposited into the Motor Vehicle Industry Licensing Fund are used for the operation of the Motor Vehicle Industry Licensing Board. Ten cents of each fee for a motor vehicle certificate of title is credited to the fund to conduct investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Dealer licenses (60-1411.01)	\$200	\$200	\$200
Manufacturer & distributor licenses (60-1411.01)	300	300	300
Wrecker & salvage licenses (60-1411.01)	100	100	100
Salesperson licenses (60-1411.01)	10	10	10
Factory & distributor rep. licenses (60-1411.01)	10	10	10
Finance company licenses (60-1411.01)	200	200	200
10¢/certificate of title (60-154)	10¢	10¢	10¢

*Fees shown reflect statutory maximums; lower fees are charged for some licenses.

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	231,840	194,494	188,315
Revenue:			
Dealer licenses	309,310	310,935	351,455
Manufacturer & distributor licenses	87,300	90,920	94,800
Wrecker & salvage licenses	9,940	9,240	9,450
Salesperson licenses	84,960	83,060	85,660
Factory & distributor representative licenses	5,930	5,970	6,640
Finance company licenses	7,680	7,320	7,440
10 cent/certificate of title	59,245	57,103	56,199
Miscellaneous licenses & fees	9,176	10,082	9,944
Investment income	9,587	9,712	11,430
Less: Transfer to the General Fund	-50,000	0	0
Total Revenue	533,128	584,342	633,018
Expenditures:			
Operation of board	570,474	590,521	608,561
Total Expenditures	570,474	590,521	608,561
Ending Balance	194,494	188,315	212,772

AGENCY 41 - REAL ESTATE COMMISSION

**FUND 24110 - STATE REAL ESTATE COMMISSION'S FUND (81-885.15)
EXPENDED IN PROGRAM 077**

Fund Description

The State Real Estate Commission's Fund is used exclusively by the Real Estate Commission to carry out their duties of licensing and regulating real estate brokers and salespersons. The Commission also registers retirement communities, certain subdivided land sale projects, timeshare properties, and membership campgrounds. Revenue to this fund is generated mainly through examination and license fees assessed against persons involved in the real estate industry.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See following page for schedule of fees.			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	795,154	898,857	893,858
Revenue:			
Broker license renewal	240,720	211,570	189,680
Salesperson license renewal	287,460	257,395	219,690
Application fee	96,500	86,800	77,600
Examination fee	175,605	172,730	148,695
Other	213,173	197,161	186,089
Total Revenue	1,013,458	925,656	821,754
Expenditures:			
Personal services	542,362	558,584	580,610
Operating expenses	310,089	320,110	359,514
Travel expenses	50,233	51,960	54,410
Capital outlay	7,071	0	4,851
Total Expenditures	909,755	930,654	999,385
Ending Balance	<u>898,857</u>	<u>893,858</u>	<u>716,227</u>

AGENCY 41 - REAL ESTATE COMMISSION

FUND 24110 (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Application & examination (81-885.14)	\$215	\$215	\$215
Subsequent reexaminations (81-885.14)	115	115	115
Resident broker original license and renewal (81-885.14)	90	80	70
Resident salesperson original license and renewal (81-885.14)	65	55	45
Non-resident broker original license and renewal (81-885.14)	90	80	70
Non-resident salesperson original license and renewal (81-885.14)	65	55	45
Branch office original license and renewal (81-885.19)	50	50	50
Transfer (81-885.20)	15	15	15
Late renewal penalty, per month (81-885.14)	25	25	25
Subdivision certificate (81-885.34)	100+	100+	100+
Subdivision renewal fee (81-885.36)	50+	50+	50+
Retirement home registration and renewal (76-1306)	200	200	200
Time share original registration (76-1734)	200+	200+	200+
Time share renewal (76-1734) – (\$1,500 cap effective 7/04)	50+	50+	50+
Original campground registration (76-2109)	300	300	300
Renewal campground registration (76-2109)	200	200	200
Original and renewal campground salesperson registration (76-2115)	50	50	50
Labels (81-885.07) – (Varies on method of delivery)	10-50	10-50	10-50
Manuals (81-885.07)	10	10	10
Passing list (81-885.07)	5	5	5
Photocopying - per page	10¢	10¢	10¢
Returned check fee	35	35	35
Subscription-meeting minutes (Annual) (81-885.07)	65	65	65
LLC certification (21-2631.01)	25	25	25
P.C. certification (21-2216)	25	25	25

AGENCY 45 - BARBER BOARD OF EXAMINERS

**FUND 24510 - BARBER BOARD OF EXAMINERS FUND (71-222.02)
EXPENDED IN PROGRAM 80**

Fund Description

The fees deposited in this fund are used to pay for barber shop inspections and examinations and licensing costs.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Fees - Barber Board (71-219.03):			
Renewals - Barbers & Barber Shops	35	35	35
Renewals - Barber Schools	200	200	200
Renewals - Barber Shops	45	45	45
Examination Fees - Barbers	50	50	50
Examination Fees - Instructor	90	90	90
Application Fees - Barber Shops	60	60	60
Application Fees - Barber Schools	500	500	500

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	151,558	172,737	172,814

Revenue:			
Licensing fees	112,610	101,575	107,005
Other	6,333	11,289	14,103
	4,974		
Total Revenue	123,917	112,864	121,108

Expenditures:			
Agency operations	108,738	112,187	114,816
Total Expenditures	108,738	112,187	114,816

Ending Balance	<u>172,737</u>	<u>172,814</u>	<u>179,106</u>
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AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24610 - PAROLE PROGRAM CASH FUND (83-1,107.02)
EXPENDED IN PROGRAM 367**

Fund Description

This fund was created by LB 46, in 2003. It is to be used by the Office of Parole Administration, in consultation with the Community Corrections Council, to augment operational or personnel costs associated with the development, implementation, and evaluation of enhanced parole-based programs and purchase services to provide such programs aimed at enhancing adult parolee supervision in the community and treatment needs of parolees.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Parole programming fee (83-1,107.01)	\$25/Month \$25/Month	\$25/Month	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	62,899	204,350	357,280
Revenue:			
Programming fees	136,782	141,441	144,075
Investment and Other Income and Adjustments	4,669	11,490	13,541
Total Revenue	141,451	152,931	157,616
Expenditures:			
Contractual Services	0	0	6,000
Total Expenditures	0	0	6,000
Ending Balance	<u>204,350</u>	<u>357,280</u>	<u>508,897</u>

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 24690 – DEPARTMENT OF CORRECTIONAL SERVICES FACILITY CASH FUND (83-913.01)
EXPENDED IN PROGRAM 200**

Fund Description

All of the individual facility cash funds were consolidated at the start of FY1988 into one cash fund. All money derived from any source in any facility under the supervision of the Department of Correctional Services shall be deposited into this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Employees & visitor meals (per meal)	\$1.25	\$1.25	\$1.25
Community corrections inmate room and board fees	\$10/day	\$10/day	\$10/day
Safekeeper services	\$62.99/day*	\$62.99/day*	\$71.40/day*
Copy fees	10 cents/page	10 cents/page	10 cents/page
* Plus medical costs. The safekeeper rate changed on December 1, 2006.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,503,994	3,143,766	796,322

Revenue:			
Intergovernmental revenue	14,800	11,200	11,435
Safekeepers Services	883,419	682,266	819,096
Miscellaneous Sales & Charges	170,721	189,369	211,276
Investment Income	87,338	141,096	60,135
Housing and Dorm Rental	519,719	591,178	745,219
Miscellaneous Revenue and Adjustments	50,896	603,328	74,514
Total Revenue	1,726,894	2,218,437	1,921,675

Expenditures:			
Salaries & Benefits	30,064	30,147	0
Operating Expenses	55,466	4,529,997	2,333,766
Travel	1,591	5,737	0
Capital Outlay	0	0	11,160
Total Expenditures	87,121	4,565,881	2,344,926

Ending Balance	<u>3,143,766</u>	<u>796,322</u>	<u>373,073</u>
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AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52510 - CORRECTIONAL INDUSTRIES REVOLVING FUND (83-150)
EXPENDED IN PROGRAM 563**

Fund Description

Cornhusker State Industries (CSI) provides on-the-job training for Department of Correction's inmates. Revenue is derived from the goods and services that CSI sells and is spent on material, operations, personal services, and travel within the CSI program. Goods and services produced include license plates, furniture, soaps and detergents, word processing, and Braille transcribing. The goods and services were formerly sold only to government entities and not-for-profit corporations. However, with the passage of LB 353 (1987 session), goods and services may be sold to private entities if certain federal guidelines are met.

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,940,388	8,535,597	9,649,249
Revenue:			
Sales & Charges	13,040,982	10,322,881	8,871,101
Investment and Miscellaneous Income	248,057	690,105	466,579
Sale of Surplus Property	47	0	1,783
Other Revenue and Adjustments	0	0	171,931
Total Revenue	13,289,086	11,012,986	9,511,394
Expenditures:			
Salaries and Benefits	3,131,612	3,552,697	4,027,447
Operating Expenses	7,035,847	5,461,702	5,788,126
Travel	92,513	110,443	102,903
Capital Outlay	434,022	774,493	1,425,523
Adjustments	(118)	0	0
Total Expenditures	10,693,876	9,899,335	11,343,999
Ending Balance	<u>8,535,597</u>	<u>9,649,249</u>	<u>7,816,643</u>

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 52700 - FEDERAL SURPLUS PROPERTY REVOLVING FUND (81-912)
EXPENDED IN PROGRAM 390**

Fund Description

The Department of Correctional Services receives surplus property from the federal government. This property is usually sold to state and local government entities, but if not bought by the public sector is sold at auction to the private sector. Money received from the sale of the property is used to offset the operating costs of selling and reconditioning the property.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	104,725	115,175	248,186
Revenue:			
Intergovernmental Revenues	57,053	85,197	181,801
Sales & Charges	192,060	415,714	439,046
Investment and Miscellaneous Income	4,312	10,378	16,367
Total Revenue	253,425	511,289	637,214
Expenditures:			
Salaries and Benefits	0	142,338	149,470
Operating Expenses	241,441	223,682	268,498
Travel	1,534	3,739	3,636
Capital Outlay	0	8,520	0
Total Expenditures	242,975	378,279	421,604
Ending Balance	<u>115,175</u>	<u>248,186</u>	<u>463,795</u>

AGENCY 46 - DEPARTMENT OF CORRECTIONAL SERVICES

**FUND 54610 - DEPT. OF CORRECTIONAL SERVICES CENTRAL
WAREHOUSE REVOLVING FUND (83-958)
EXPENDED IN PROGRAM 495**

Fund Description

The Department of Correctional Services Central Warehouse Revolving Fund was established in FY2000. The fund shall only be used for the purchase of items to be resold at cost to facilities and programs within the Department of Correctional Services. Facilities and programs within the department receiving items from the central warehouse system shall be billed for such goods at the time of delivery. All receipts from the items sold through the central warehouse system shall be deposited in the Central Warehouse Revolving Fund.

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	87,631	(93,315)	(50,440)
Revenue:			
Sales & Charges	2,436,816	2,996,906	2,530,978
Investment and Miscellaneous Income	15,193	2,595	4,678
Total Revenue	2,452,009	2,999,501	2,535,656
Expenditures:			
Operating expenses	2,632,955	2,956,625	2,601,842
Total Expenditures	2,632,955	2,956,625	2,601,842
Ending Balance	<u>(93,315)</u>	<u>(50,440)</u>	<u>(116,625)</u>

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24710 - STATE EDUCATIONAL TELECOMMUNICATIONS FUND (79-1320)
EXPENDED IN PROGRAM 533**

Fund Description

The Nebraska Educational Telecommunications Commission's (NETC) leases tower space to other governmental entities or to those who provide a service to governmental entities. NETC rents tower space to Metropolitan Community College, Morrill County, the Agricultural Extension Service, U.S. Fish and Wildlife Service and NOAA (National Weather Service). Tower rental funds are expended for general transmitter operations.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Tower Rental			
Metro Community College		Negotiable (applies to all years)	
Morrill County		Negotiable (applies to all years)	
Agricultural Extension		Negotiable (applies to all years)	
U.S. Fish & Wildlife		Negotiable (applies to all years)	
NOAA		Negotiable (applies to all years)	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	356,278	464,966	465,742
Revenue:			
Fines	0	1,210	
Tower rental/other	251,003	179,677	239,619
Investment interest	15,620	21,636	26,406
Other	0		
Total Revenue	266,623	202,523	266,025
Expenditures:			
Operating costs	149,550	201,747	204,881
Total Expenditures	149,550	201,747	204,881
Ending Balance	<u>464,966</u>	<u>465,742</u>	<u>526,886</u>

AGENCY 47 - EDUCATIONAL TELECOMMUNICATIONS COMMISSION

**FUND 24720 - NEB*SAT CASH FUND (79-1321)
EXPENDED IN PROGRAM 910**

Fund Description

The NEB*SAT Cash Fund was created in 1996 and placed under the direction of the Nebraska Educational Telecommunication Commission. According to state law the fund may be used for user fees, penalty fees, nonfederal grant or contract funds, gifts, bequests, equipment purchase fees, and any other such fees or payments which are related to NEB*SAT, distance learning activities and programs and other telecommunications-related activities.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Satellite transponder lease from the 1990's	NA	NA	NA

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,240,168	1,194,977	1,244,763

Revenue:			
Transponder lease	0	0	0
Interest income	41,994	49,786	58,516
Total Revenue*	41,994	49,786	58,516

Expenditures:			
Conversion to digital	87,185	0	0
Total Expenditures	87,185	0	0

Ending Balance	<u>1,194,977</u>	<u>1,244,763</u>	<u>1,303,279</u>
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AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24810 - COORDINATING COMMISSION FOR POSTSECONDARY
EDUCATION CASH FUND (86-1419)
EXPENDED IN PROGRAM 640**

Fund Description

Revenue credited to the Coordinating Commission for Postsecondary Education Cash Fund is primarily derived from registration fees received from out-of-state higher education institutions seeking authorization to offer courses and programs in Nebraska and institutions wishing to establish a private college or university in the state. During 2005-06 through July 2007, the Commission reviewed an application from the following institution seeking to establish a private college or university: The Creative Center. The Commission reviewed the following out-of-state applications: Kaplan University, Oglala-Lakota College and Mount Marty College. The Commission reviewed an application from the following private college to add a baccalaureate degree: ITT Technical Institute. Additionally, revenue generated by services rendered by the agency, which are incident to its statutory or contractual functions, as well as reimbursements for conferences, seminars and workshops paid for by others may be credited to the fund. Amounts in the fund are expended to meet expenses associated with review of registrations as described above and may also be expended to publish and duplicate reports, coordinate studies, conduct conferences and other related activities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Out-of-state institution course/program registration fee	\$1,300	\$1,300	\$1,300
Out-of-state institution course registration fee			1,000
Application to establish private college or university	2,400	2,400	2,400
Application to add baccalaureate degree by private college regulated by Nebraska Department of Education	75% of Nebraska Department of Education fee of: \$240.00	\$288.00	\$316.80

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	24,127	26,414	35,018
Revenue:			
Registration fees	7,800	8,700	1,000
Investment interest	905	1,296	1,694
Intergovernmental grant revenue	0	0	7,237
Other	750	0	0
Total Revenue	9,455	9,996	9,931
Expenditures:			
Total Expenditures	7,168	1,392	6,343
Ending Balance	<u>26,414</u>	<u>35,018</u>	<u>38,606</u>

AGENCY 48 - COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

**FUND 24820 – NEBRASKA SCHOLARSHIP FUND (85-1920)
EXPENDED IN PROGRAM 690**

Fund Description

Since 2003-04, amounts derived from net lottery receipts have been credited to the Nebraska Scholarship Fund under provisions of Sec. 9-812. Of lottery proceeds credited to the fund for 2003-04 and 2004-05, provisions of Sec. 85-1920 authorized \$2,000,000 annually to be used to carry out the purposes (need-based student financial aid) of the Nebraska Scholarship Act. For 2005-06, \$2,500,000 of the lottery proceeds was authorized to be expended for student financial aid. The remaining lottery proceeds accruing to the fund for 2003-04, 2004-05 and 2005-06 were transferred to the General Fund. For 2006-07 and future years, amounts credited to the fund and authorized to be expended for student financial aid are to represent 24.75% of lottery receipts net of prizes, lottery operating expenses and an amount credited to the Compulsive Gamblers Assistance Fund. Lottery receipts are credited to the Nebraska Scholarship Fund on a quarterly basis. As a result, not all related proceeds credited to the fund for a given fiscal year are distributed as student financial aid in that year. Fourth quarter proceeds are carried forward and distributed as financial aid in the subsequent fiscal year.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See fund description.			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	24,951	50,308	79,873
Revenue:			
Distribution of lottery proceeds	5,100,683	6,030,172	7,119,639
Investment interest	20,796	30,907	62,493
Other *	63,834	36,283	108,345
Total Revenue	5,185,313	6,097,362	7,290,477
Transfers to General Fund	3,100,683	3,530,172	0
Expenditures:			
Student Financial Aid	2,059,273	2,537,625	4,126,836
Ending Balance	<u>50,308</u>	<u>79,873</u>	<u>3,243,514</u>

* Represents unused financial aid funds returned to the Commission by institutions for reallocation to eligible students attending other institutions. An alternative accounting of such returns is planned for future fiscal years.

AGENCY 50-0 – NEBRASKA STATE COLLEGES SYSTEM OFFICE

**FUND 25070 – BOARD OF TRUSTEES CASH FUND (85-311)
EXPENDED IN PROGRAM 048**

Fund Description

This fund is utilized to accommodate receipt and expenditure of miscellaneous amounts accruing to the Nebraska State Colleges. The fund has remained essentially inactive over the three fiscal years of the report period.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See Fund Description.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,080	5,263	5,483
Revenue:			
Investment interest	183	220	257
Total Revenue	183	220	257
Total Expenditures	0	0	0
Ending Balance	<u>5,263</u>	<u>5,483</u>	<u>5,740</u>

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 801-808**

Fund Description

Revenue credited to the Chadron State College Cash Fund is predominated by student tuition and fee charges. Augmenting state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of tuition and fees.

Fund Summary⁽¹⁾

2004-05

2005-06

2006-07

Beginning Balance⁽²⁾

3,517,176

3,950,888

3,469,693

Revenue:			
Tuition, fees & other charges ⁽³⁾	5,846,284	5,598,532	5,841,281
Investment interest & other miscellaneous ⁽⁴⁾	149,968	223,302	205,922
Intergovernmental revenue ⁽⁵⁾	0	0	12,800
Total Revenue	5,996,252	5,821,834	6,060,003

Expenditures:			
State aided operations & aid	5,562,599	6,301,454	6,979,833
Total Expenditures	5,562,599	6,301,454	6,979,833
Transfers out ⁽⁶⁾	0	0	(19,936)
Adjustments affecting fund equity ⁽⁷⁾	59	(1,575)	0

Ending Balance⁽²⁾

3,950,888

3,469,693

2,529,927

⁽¹⁾Per Nebraska Information System (NIS)

⁽²⁾Balances include all cash fund asset accounts net of fund liabilities.

⁽³⁾Account series 470000 (NIS).

⁽⁴⁾Account series 480000 & 490000 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 493200 (NIS) --- amount transferred to Fund 49000.

⁽⁷⁾Account 865100 [2004-05] & 349100 [2005-06] (NIS).

AGENCY 50-1 - CHADRON STATE COLLEGE

FUND 25010 - CHADRON STATE COLLEGE CASH FUND (85-311), CONT'D.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Tuition (85-503):			
Undergraduate Resident (per credit hour)	95.00	97.75	102.50
Undergraduate Non-resident (per credit hour)	190.00	195.50	205.00
Graduate Resident (per credit hour)	120.25	123.75	129.75
Graduate Non-resident (per credit hour)	240.50	247.50	259.50
<u>Mandatory Fees (85-503)</u>			
Admission/Matriculation fee (one-time)	15.00	15.00	15.00
Health fee			
Per credit hour	2.50	2.50	2.60
Maximum per semester	20.00	30.00	31.20
Technology fee (per credit hour)	2.65	2.70	4.00
<u>Other Fees (85-503)</u>			
Degree fee (one-time)	20.00	20.00	20.00
Parking			
Annual Permit	20.00	20.00	20.00
Penalty	20.00	20.00	20.00
Placement/Credential fee	30.00	30.00	30.00
Student ID card			
Duplicate ID card/old card exchanged	5.00	5.00	5.00
Replacement ID card	5.00	5.00	5.00
Transcript fee (per transcript)	5.00	5.00	5.00

AGENCY 50-3 - PERU STATE COLLEGE

**FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 821-828**

Fund Description

Revenue credited to the Peru State College Cash Fund is predominated by student tuition and fee charges. Augmenting state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page of schedule of tuition and fees.

Fund Summary⁽¹⁾

2004-05

2005-06

2006-07

Beginning Balance⁽²⁾

1,715,399

1,919,698

2,152,269

Revenue:			
Tuition, fees & other charges ⁽³⁾	3,799,043	4,184,609	5,317,169
Investment interest & other miscellaneous ⁽⁴⁾	107,705	138,040	140,535
Intergovernmental revenue ⁽⁵⁾	114,971	131,878	221,589
Total Revenue	4,021,719	4,454,527	5,679,293

Expenditures:			
State aided operations & aid	3,817,620	4,221,956	5,135,984
Total Expenditures	3,817,620	4,221,956	5,135,984
Adjustments affecting fund equity ⁽⁶⁾	200	0	0

Ending Balance⁽²⁾

1,919,698

2,152,269

2,695,578

⁽¹⁾Per Nebraska Information System (NIS)

⁽²⁾Balances include all cash fund asset accounts net of fund liabilities.

⁽³⁾Account series 470000 (NIS).

⁽⁴⁾Account series 480000 & 490000 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 865100 (NIS).

AGENCY 50-3 - PERU STATE COLLEGE

FUND 25030 - PERU STATE COLLEGE CASH FUND (85-311) (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Tuition (85-503):			
Undergraduate Resident (per credit hour)	95.00	97.75	102.50
Undergraduate Non-resident (per credit hour)	190.00	195.50	205.00
Graduate Resident (per credit hour)	120.25	123.75	129.75
Graduate Non-resident (per credit hour)	240.50	247.50	259.50
Mandatory Fees (85-503)			
Admission/Matriculation fee (one-time)	10.00	10.00	10.00
Event fee (per credit hour)	1.50	1.75	1.75
Facilities fee (per credit hour) ⁽¹⁾	6.00	6.00	6.00
Health fee (per semester)	20.00	20.00	20.00
Technology fee (per credit hour)	3.50	3.50	3.50
Other Fees (85-503)			
Academic Resource Center (ARC) fee (per semester)	5.00	6.00	6.00
CLEP Test Administration fee	12.00	Varies	Varies
Course Lab fee	Varies	Varies	Varies
Deferment fee (per semester)	35.00	35.00	35.00
Degree fee			
Undergraduate/Baccalaureate	30.00	30.00	30.00
Graduate/Master's	40.00	40.00	40.00
Distance Learning/Off & Extended Campus fee (per cr. hr.)	12.00	12.00	15.00
Late Payment fee		-----15% of Unpaid Balance-----	
Late Registration/Enrollment fee	10.00	10.00	10.00
LEAP fee (per semester)	5.00	6.00	6.00
Library Penalty fee (per day)	0.10	0.10	0.10
Music, Private Lessons (per credit hour)	90.00	90.00	90.00
Parking			
Annual Permit	20.00	20.00	20.00
Penalty	25.00	25.00	25.00
Placement/Credential fee	5.00	5.00	5.00
Credential Set-Up fee	10.00	10.00	10.00
Returned Check Charge	20.00	20.00	20.00
Site Specific fee (per course)	40.00	40.00	40.00
Student ID Card	2.00	2.00	2.00
Replacement ID Card	3.00	3.00	3.00
Transcript fee	5.00	0.00	0.00

⁽¹⁾ One-eighth of fee proceeds credited to Fund 25030, balance credited to revenue bond trustee fund.

AGENCY 50-4 - WAYNE STATECOLLEGE

**FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311)
EXPENDED IN PROGRAMS 831-838**

Fund Description

Revenue credited to the Wayne State College Cash Fund is predominated by student tuition and fee charges. Augmenting state general fund appropriations, amounts from the fund are allocated by the college to support the general operations of the institution.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of tuition and fees.

Fund Summary ⁽¹⁾

2004-05

2005-06

2006-07

Beginning Balance ⁽²⁾

6,564,699

8,224,023

5,532,902

Revenue:			
Tuition, fees & other charges ⁽³⁾	10,180,087	9,788,126	10,327,114
Investment interest & other miscellaneous ⁽⁴⁾	336,884	509,767	642,667
Intergovernmental revenue ⁽⁵⁾	342,185	393,604	438,562
Total Revenue	10,859,156	10,691,497	11,408,343

Expenditures:			
State aided operations and aid	9,200,190	10,107,618	9,711,864
Total Expenditures	9,200,190	10,107,618	9,711,864
Transfers out ⁽⁶⁾	0	(3,275,000)	(2,500)
Adjustments affecting fund equity ⁽⁷⁾	358	0	1,538

Ending Balance ⁽²⁾

8,224,023

5,532,902

7,228,419

⁽¹⁾Per Nebraska Information System (NIS)

⁽²⁾Balances include all cash fund asset accounts net of fund liabilities.

⁽³⁾Account series 470000 (NIS).

⁽⁴⁾Account series 480000 & 490000 (NIS).

⁽⁵⁾Account series 460000 (NIS).

⁽⁶⁾Account 493200 (NIS). 2005-06: Transferred to Fund 25041 to accommodate capital project. 2006-07: Transferred to Fund 49300.

⁽⁷⁾Account 865100 (NIS).

AGENCY 50-4 - WAYNE STATECOLLEGE

FUND 25040 - WAYNE STATE COLLEGE CASH FUND (85-311) (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<u>Tuition (85-503):</u>			
Undergraduate Resident (per credit hour)	95.00	97.75	102.50
Undergraduate Non-resident (per credit hour)	190.00	195.50	205.00
Graduate Resident (per credit hour)	120.25	123.75	129.75
Graduate Non-resident (per credit hour)	240.50	247.50	259.50
<u>Mandatory Fees (85-503)</u>			
Admission/Matriculation fee (one-time)	30.00	30.00	30.00
Event fee			
Per credit hour	6.00	6.00	6.00
Maximum per semester	72.00	72.00	72.00
Extended Campus fee (per credit hour)	20.00	20.00	20.00
Health fee			
Per credit hour	2.75	2.75	3.00
Maximum per semester	33.00	33.00	36.00
Student Record fee (per credit hour)	0.00	0.00	0.25
Technology fee			
On-campus per credit hour	6.00	6.00	6.50
On-campus maximum per semester	72.00	72.00	78.00
Extended campus per credit hour	6.00	6.00	6.50
<u>Other Fees (85-503)</u>			
Degree/Graduation fee			
Undergraduate/Baccalaureate	30.00	30.00	35.00
Graduate/Master's	50.00	50.00	60.00
International Student Admission Processing fee	20.00	20.00	20.00
Late Payment fee		-----5-15% of Unpaid Balance-----	
Late Registration fee	15.00	15.00	15.00
Library Penalty (per day)	0.25	0.25	0.25
Library User fee (annual)	15.00	5.00	5.00
Music, Private Lesson (per credit hour)	95.00	97.75	102.50
Music, Locker Rental (per semester)	10.00	10.00	10.00
Music, Instrument Rental (per semester)	10.00	10.00	10.00
Parking ⁽¹⁾			
Annual	30.00	35.00	40.00
Semester	18.00	21.00	24.00
Summer Only	10.00	11.00	13.00
Placement/Credential fee	30.00	30.00	30.00
Returned Check Charge	30.00	30.00	35.00
Student ID Card Replacement	15.00	15.00	15.00
Transcript fee	4.00	4.00	0.00

⁽¹⁾ 20% of fee proceeds credited to Fund 25040, balance credited to revenue bond trustee fund.

AGENCY 50-1 - CHADRON STATE COLLEGE

**FUND 55010 - CHADRON AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 809**

Fund Description

Funds credited to the Chadron Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Room (85-408)			
Private – Edna Work Hall (per semester)	---	1,570	1,650
Private – All Other (per semester)	1,373	1,428	1,500
Semi-Private – Edna Work Hall (per semester)	---	1,058	1,100
Semi-Private – All Other (per semester)	925	962	1,000
Family Housing (per month – varies by facility)	256 to 406	267 to 423	278 to 440
Board (per semester) (85-408) varies by meal plan	409 to 1,068	420 to 1,075	440 to 1,130
Facilities fee (per credit hour) (85-408)			
On-campus ⁽¹⁾	8.50	10.50	11.50
Off-campus	6.45	8.50	9.50
Housing deposit	100.00	100.00	100.00

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	163,244	37,486	93,493
Revenue:			
Allotment from revenue bond trustee	2,200,000	2,305,000	2,350,000
Other	7,203	8,850	9,118
Total Revenue	2,207,203	2,313,850	2,359,118
Expenditures:			
Operations & maintenance of revenue bond facilities	2,332,961	2,257,843	2,278,813
Total Expenditures	2,332,961	2,257,843	2,278,813
Ending Balance	<u>37,486</u>	<u>93,493</u>	<u>173,798</u>

⁽¹⁾ Includes \$1/credit hour credited to other fund for application toward non revenue bond facility parking.

AGENCY 50-3 - PERU STATE COLLEGE

**FUND 55030 - PERU AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 829**

Fund Description

Funds credited to the Peru Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center and residence facilities. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Room (85-408)			
Private (per semester – varies by facility)	1,572 to 1,932	1,647 to 1,932	1,696 to 1,989
Semi-Private (per semester – varies by facility)	1,098 to 1,288	1,098 to 1,288	1,130 to 1,326
Apartments (per month – varies by facility)	330 to 452	330 to 425	330 to 425
Board (per semester) (85-408)	1,050	1,050	1,082
Facilities fee (per credit hour) (85-408) ⁽¹⁾	6.00	6.00	6.00
Housing Deposit (85-408)	100.00	100.00	100.00

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	38,269	58,750	85,993
Revenue:			
Allotment from revenue bond trustee	714,000	733,000	740,000
Other	3,871	4,215	5,865
Total Revenue	717,871	737,215	745,865
Expenditures:			
Operations & maintenance of revenue bond facilities	697,390	709,972	725,279
Total Expenditures	697,390	709,972	725,279
Ending Balance	<u>58,750</u>	<u>85,993</u>	<u>106,579</u>

⁽¹⁾ 87.5% of fee proceeds credited to revenue bond trustee fund, balance credited to Fund 25030.

AGENCY 50-4 - WAYNE STATECOLLEGE

**FUND 55040 - WAYNE AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN PROGRAM 839**

Fund Description

Funds credited to the Wayne Auxiliary Enterprises Fund are virtually all in the form of allotments from the trustee for the college's revenue bond issues. Revenue bonds historically have been issued to finance construction and renovation projects relating to the campus student center, residence facilities, and recreation center. Revenue derived from charges for use of these facilities is deposited with the revenue bond trustee to apply to debt service requirements. Amounts in excess of debt service requirements are available for allotment to the campus to meet expenses associated with operation and upkeep of the revenue bond facilities.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Room (per semester) (85-408)			
Standard Room	1,000	1,040	1,085
Premium Room	1,500	1,560	1,630
Board (per semester) (85-408) varies by meal plan	400 to 1,060	420 to 1,160	435 to 1,200
Campus facilities fee (85-408)			
Per credit hour	11.00	11.50	12.00
Maximum per semester	132.00	138.00	144.00
Housing Deposit (85-408)	100.00	100.00	100.00
Parking Permit fee (per year) (85-408) ⁽¹⁾			
Annual	30.00	35.00	40.00
Per semester	18.00	21.00	24.00
Summer only	10.00	11.00	13.00
Parking Penalty		Varies	Varies

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	106,720	18,390	4,587
Revenue:			
Allotment from revenue bond trustee	2,925,000	3,063,000	3,350,000
Other	9,847	11,869	15,387
Total Revenue	2,934,847	3,074,869	3,365,387
Expenditures:			
Operations & maintenance of revenue bond facilities	3,023,177	3,088,672	3,299,956
Total Expenditures	3,023,177	3,088,672	3,299,956
Ending Balance	<u>18,390</u>	<u>4,587</u>	<u>70,018</u>

⁽¹⁾ 80% of fee proceeds credited to revenue bond trustee fund, balance credited to Fund 25040.

AGENCY 50-0 - BOARD OF TRUSTEES - NEBRASKA STATE COLLEGES

**FUND 55050 - STATE COLLEGE FACILITY FEE FUND (85-328)
EXPENDED IN PROGRAM 920**

Fund Description

Revenue credited to the fund is derived from assessment of a facilities fee under authority of the Board of Trustees as well as interest on invested fund balances. Amounts accumulated in the fund are authorized to be expended to pay costs of capital improvement projects approved by the board. Beginning with FY 1999-00 and continuing through 2008-09, \$400,000 was scheduled to be expended annually from the fund to retire bonds issued under authority of LB 1100 (1998). The related bond issue financed capital improvement projects at the State College campuses. Beginning with FY 2006-07 and continuing through 2019-20, amounts ranging from \$200,000 for 2006-07, \$400,000 for 2007-08, \$600,000 for 2008-09, and \$1,200,000 for each of 2009-10 through 2019-20 were scheduled to be expended from the fund to retire bonds issued under authority of LB 605 (2006). The related bond issue financed capital improvement projects at the State College campuses. The balance of amounts accumulated in the fund is available to support other capital improvement projects approved by the board.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Facilities improvement fee (per credit hour)	5.00	6.00	7.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	806,755	980,116	1,301,436
Revenue:			
Facilities improvement fee	913,327	1,098,727	1,396,032
Investment interest	33,118	52,949	62,814
Total Revenue	946,445	1,151,676	1,458,846
Expenditures:			
Debt service	400,000	400,000	600,000
Building renovation	373,084	430,356	612,377
Total Expenditures	773,084	830,356	1,212,377
Ending Balance	<u>980,116</u>	<u>1,301,436</u>	<u>1,547,905</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

**FUND 25110 - THE UNIVERSITY CASH FUND (85-125)
EXPENDED IN STATE-AIDED PROGRAMS
(Includes fund 25210 - UNL Designated Cash)**

Fund Description

The major source of cash fund revenue at the University of Nebraska - Lincoln (UNL) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNL receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Undergraduate Tuition/SCH:			
Resident	143.75	151.00	160.00
Non-Resident	426.75	448.00	475.00
Graduate Tuition/SCH:			
Resident	190.00	199.50	211.50
Non-Resident	512.00	537.50	569.75
First Professional Tuition/SCH:			
Resident	186.75	196.00	207.75
Non-Resident	523.25	549.50	582.50
NCTA Tuition/SCH:			
Resident	79.50	83.50	87.75
Non-Resident	158.50	166.75	175.00

<u>Fund Summary</u> ¹	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance ²	40,293,632	42,896,614	48,655,230

Revenue:			
Intergovernmental		2,856,078	3,074,122
Tuition, fees and other charges	73,085,027	61,565,663	73,070,712
Investment income and miscellaneous	49,573,182	50,059,519	55,413,825
Other financing sources	(6,600,155)	1,202,221	11,684,159
Total Revenue	116,058,054	115,683,481	143,242,818

Expenditures:			
State aided operations	108,081,646	103,708,370	107,925,089
Construction/renovation/equipment	5,373,426	6,215,495	10,558,178
Total Expenditures	113,455,072	109,923,865	118,483,267

Ending Balance ^{2, 3}	<u>42,896,614</u>	<u>48,655,230</u>	<u>73,414,781</u>
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¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA - LINCOLN

FUND 25120 - THE TEMPORARY UNIVERSITY FUND (85-124)

Fund Description

The Temporary University Fund consists of (1) the proceeds of investments of the permanent fund; (2) the rental of the university and agricultural college lands and the interest upon deferred payments on sale of the lands; (3) the rentals or income of lands or other property donated without particular uses being specified; and (4) such sums as may be from time to time appropriated for the use of the university. All money in this fund is used for the maintenance of the university, including buildings and permanent improvements.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
NA			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	8,527	33,150	61,668
Revenue:			
Operating transfers	174,623	788,518	286,489
Total Revenue	174,623	788,518	286,489
Expenditures:			
Operating expenses	150,000	760,000	0
Total Expenditures	150,000	760,000	0
Ending Balance	<u>33,150</u>	<u>61,668</u>	<u>348,157</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 25140 - UNIVERSITY OF NEBRASKA AT OMAHA CASH FUND (85-192)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 25230 - UNO Designated Cash**

Fund Description

The major source of cash fund revenue at the University of Nebraska at Omaha (UNO) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNO receives interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. Cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Undergrad. Tuition SCH/Sem.:			
Resident	131.25	137.75	146.00
Non Resident	386.75	406.00	430.25
Graduate Tuition SCH/Sem.:			
Resident	163.50	171.75	182.00
Non Resident	430.00	451.50	478.50

<u>Fund Summary</u> ¹	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance ²	11,555,858	11,156,309	11,011,571
Revenue:			
Intergovernmental		1,115,804	1,320,770
Tuition, fees and other charges	41,972,071	41,585,304	47,041,446
Investment income and miscellaneous	2,334,048	2,045,744	1,941,449
Other financing sources	(4,057,138)	(1,863,350)	(2,202,604)
Total Revenue	40,248,981	42,883,502	48,101,061
Expenditures:			
State aid operations	39,752,617	42,351,766	43,494,813
Construction/renovation/equipment	895,913	676,474	1,204,352
Total Expenditures	40,648,530	43,028,240	44,699,165
Ending Balance ^{2, 3}	<u>11,156,309</u>	<u>11,011,571</u>	<u>14,413,467</u>

¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 25150 - THE UNIVERSITY CASH FUND (85-125)
EXPENDED IN STATE-AIDED PROGRAMS
Includes Fund 2522 - UNMC Designated Cash**

Fund Description

The University of Nebraska Medical Center's (UNMC) cash fund revenue consists of tuition and fees collected from the students by the authority of the Board of Regents for university purposes. It also consists of interest income from invested university funds and an indirect cost reimbursement from federally sponsored research grants and contracts. These cash funds are expended for the general operation of state aided programs with some allocations for physical plant maintenance, renovation and equipment.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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See following page for schedule of fees.

<u>Fund Summary</u> ¹	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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Beginning Balance ²	38,083,234	36,845,386	37,405,394
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Revenue:			
Tobacco Products Tax		8,482,022	9,238,460
Intergovernmental		(2,878,022)	(3,064,120)
Tuition, fees and other charges	47,921,314	49,106,025	54,779,782
Investment income and miscellaneous	20,291,153	13,958,401	9,421,386
Other financing sources	(13,892,693)	(6,036,812)	(8,406,126)
Total Revenue	54,319,774	62,631,434	61,969,382

Expenditures:			
State-aided operations	50,292,239	54,868,418	51,178,327
Construction/renovation/equipment	5,265,383	7,203,008	8,182,049
Total Expenditures	55,557,622	62,071,426	59,360,376

Ending Balance ^{2, 3}	<u>36,845,386</u>	<u>37,405,394</u>	<u>40,014,400</u>
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¹Fund summary is reported on a cash basis with no adjustments for fiscal year-end encumbrances.

²Balances include all cash fund asset accounts.

³Ending balances include capital construction reappropriations and UNMC's depreciation reserve.

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25150 - THE UNIVERSITY CASH FUND (85-125) (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
College of Medicine/Sem.:			
Resident	9,318.50	9,784.00	10,371.00
Non Resident	21,851.00	22,944.00	34,321.00
Graduate/SCH			
Resident	190.00	199.50	211.50
Non Resident	512.00	537.50	569.75
College of Nursing/SCH:			
<u>Baccalaureate</u>			
Resident	182.00	191.00	202.50
Non Resident	533.00	559.75	593.25
<u>Masters</u>			
Resident	206.25	216.50	229.50
Non Resident	575.50	604.25	640.50
College of Pharmacy/Sem.:			
Resident	3,495.00	4,727.00	5,011.00
Non Resident	9,201.75	12,444.00	13,190.00
College of Dentistry/Sem.:			
Resident	5,842.00	6,870.00	7,282.00
Non Resident	15,781.25	18,559.00	19,673.00
Dental Hygiene/SCH:			
Resident	143.75	151.00	160.00
Non Resident	426.75	448.00	475.00
School of Allied Health/SCH:	Ranges	Ranges	Ranges
Resident	143.75-190.00	151.00-199.50	160.00-211.50
Non Resident	426.75-512.00	448.00-537.50	475.00-569.75

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

FUND 25160 – UNMC MEDICAL EDUCATION

Fund Description

The UNMC Medical Education Fund was set up to account for required federal matching funds through the Nebraska Department of Health and Human Services.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None			

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	12,567,008	0
Revenue:			
Cash	25,134,016	(181,181)	15,000,000
Total Revenue	25,134,016	(181,181)	15,000,000
Expenditures:			
Operations	12,567,008	12,385,827	15,000,000
Total Expenditures	12,567,008	12,385,827	15,000,000
Ending Balance	<u>12,567,008</u>	<u>0</u>	<u>0</u>

AGENCY 51 - UNIVERSITY OF CENTRAL ADMINISTRATION

**FUND 25200 - UNIVERSITY OF NEBRASKA CENTRAL ADMINISTRATION DESIGNATED CASH
EXPENDED IN STATE-AIDED PROGRAMS**

Fund Description

The Central Administration Designated Cash Fund is set up for plant funds and the retirement of indebtedness activity. A tuition rate increase of 1.5% each year for four years has been earmarked for deferred maintenance per LB 1100 (1998). These tuition revenues earmarked for LB 1100 debt service have been transferred into the fund from campus cash funds. The money in the fund will be periodically paid to a bond trustee for making principal and interest payments per LB 1100. Beginning in 2005-06, a tuition rate increase of 1.0% each year for four years has been earmarked for new and renovated buildings per LB605.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Tuition rate increase	4.5%	5.5%	6.5%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	39,212	44,617	49,593

Revenue:			
Campus cash	5,200,000	5,200,000	6,800,000
Investment income	5,405	4,976	40,892
Other Financing Sources			2,760,760
Total Revenue	5,205,405	5,204,976	9,601,652

Expenditures:			
Payment to bond trustee	5,200,000	5,200,000	6,800,000
Total Expenditures	5,200,000	5,200,000	6,800,000

Ending Balance	<u>44,617</u>	<u>49,593</u>	<u>2,851,245</u>
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AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 25020 - UNIVERSITY OF NEBRASKA AT KEARNEY CASHFUND (85-1,123)
EXPENDED IN STATE-AIDED PROGRAMS**

Fund Description

The major source of cash fund revenue at the University of Nebraska at Kearney (UNK) is tuition and fees collected from students by the authority of the Board of Regents for university purposes. In addition, UNK receives interest income from invested university funds. Cash funds are expended for the general operation of state-aided programs with some allocations for physical plant maintenance, renovation and equipment.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Tuition/SCH:			
Undergraduate – Resident	116.50	122.25	129.50
Undergraduate - Non-resident	238.25	250.25	265.25
Graduate - Resident	144.25	151.50	160.50
Graduate - Non-resident	298.25	313.25	332.00

Fund Summary¹	2004-05	2005-06	2006-07
Beginning Balance²	8,263,801	8,130,092	8,227,220
Revenue:			
Intergovernmental		719,552	743,637
Tuition, fees, and other charges	18,359,052	18,533,267	19,642,983
Investment income and miscellaneous	787,426	392,466	858,336
Other financing sources	(1,409,380)	(827,445)	(1,276,284)
Total Revenue	17,737,098	18,817,840	19,968,672
Expenditures:			
State aided operations	17,861,922	18,264,992	17,919,146
Construction/renovation/equipment	9,167	455,720	67,284
Total Expenditures	17,871,089	18,720,712	17,986,430
Ending Balance²	<u>8,130,092</u>	<u>8,227,220</u>	<u>10,209,462</u>

⁽¹⁾Fund Summary is reported on cash basis with no adjustments for fiscal year-end encumbrances.

⁽²⁾Balances include all cash fund asset accounts.

⁽³⁾Revenue account series 7130

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55110 - UNIVERSITY AUXILIARY ENTERPRISE FUND
EXPENDED IN REVOLVING OPERATIONS**

Fund Description

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Program & facility fee/sem. – UNL	337.50	357.50	378.60
Room and board/year - UNL	5,555.00	5,861.00	6,183.00
Technology fee/SCH - UNL	6.00	6.50	7.00
Room and board/sem. - NCTA	1,906.00	1,963.00	2,042.00
Student health & activity fee/sem. - NCTA	71.50	73.75	76.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	88,837,795	95,491,721	100,131,739
Revenue:			
Intergovernmental		210,644	512,786
Sales and other charges	169,903,359	173,324,183	169,569,016
Miscellaneous	73,773,476	85,100,736	104,521,093
Other financing charges	1,253,667	(10,598,770)	(21,102,951)
Total Revenue	244,930,502	248,036,793	253,499,944
Expenditures:			
Revolving operations	238,276,576	243,396,775	259,355,497
Total Expenditures	238,276,576	243,396,775	259,355,497
Ending Balance	<u>95,491,721</u>	<u>100,131,739</u>	<u>94,276,186</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA AT OMAHA

**FUND 55140 - UNIVERSITY OF NEBRASKA/OMAHA REVOLVING FUND
EXPENDED IN REVOLVING PROGRAMS**

Fund Description

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Student Activity/Sem.	8.00	8.00	9.70
Recreation/Sem.	147.60	161.60	173.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	7,783,064	7,004,718	10,405,014
Revenue:			
Intergovernmental		200,705	222,199
Sales and other charges	28,140,250	31,526,775	33,090,159
Miscellaneous	1,754,358	4,241,432	2,082,718
Other Financing Sources	94,281	66,747	40,140
Total Revenue	29,988,889	36,035,659	35,435,216
Expenditures:			
Revolving operations	30,767,235	32,635,363	33,873,560
Total Expenditures	30,767,235	32,635,363	33,873,560
Ending Balance	<u>7,004,718</u>	<u>10,405,014</u>	<u>11,966,670</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA MEDICAL CENTER

**FUND 55150 - UNIVERSITY OF NEBRASKA MEDICAL CENTER REVOLVING FUND
EXPENDED IN REVOLVING OPERATIONS**

Fund Description

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Student activity/sem.	5.00	5.00	5.00
Student health services/sem.	99.75	99.75	99.75
Facility fee/sem.	47.50	47.50	47.50

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,992,893	1,987,356	3,658,306
Revenue:			
Intergovernmental		1,128,462	1,075,445
Sales and other charges	62,679,922	60,235,946	72,935,346
Miscellaneous	2,914,588	3,652,570	(787,266)
Other financing sources	2,781,046	6,482,722	7,264,699
Total Revenue	68,375,556	71,499,700	80,488,224
Expenditures:			
Revolving operations	70,311,093	77,828,632	80,945,834
Total Expenditures	70,311,093	77,828,632	80,945,834
Due to Fund		7,999,882	5,320,681
Ending Balance	<u>1,987,356</u>	<u>3,658,306</u>	<u>8,521,377</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA-LINCOLN

**FUND 55190 - UNIVERSITY OF NEBRASKA TRACTOR TEST FUND* (2-2705)
EXPENDED IN TRACTOR TESTING**

Fund Description

Fees collected for the testing of tractors by the Nebraska Tractor Testing Laboratory are deposited into this fund. The fund is to be used by the Nebraska Tractor Testing Laboratory to defray the expenses of testing tractors.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Tractor testing fees (2-2705)	varies	varies	varies

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	564,463	671,677	883,872
Revenue:			
Tractor testing	493,027	543,938	414,942
Interest income	20,763	11,032	36,291
Other			(267,914)
Total Revenue	513,790	554,970	183,319
Expenditures:			
Tractor testing	406,576	342,775	474,594
Total Expenditures	406,576	342,775	474,594
Ending Balance	<u>671,677</u>	<u>883,872</u>	<u>592,597</u>

AGENCY 51 - UNIVERSITY OF NEBRASKA AT KEARNEY

**FUND 55020 - KEARNEY AUXILIARY ENTERPRISES FUND (85-411)
EXPENDED IN REVOLVING OPERATIONS**

Fund Description

Revolving funds at the University are from continuing studies off-campus programs and departmental sales and services including the sale of crops and livestock at the agricultural research and extension centers. Also included in the revolving fund operations are auxiliary operations, student fee-supported activities, debt service and revolving stores and service departments. Examples of auxiliary operations include the dormitories, the student unions, and stores and services (i.e., Print Shop, Motor Pool, etc.).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Facility Fee/SCH	6.00	6.00	6.00
Student Activity Fee/Sem.	13.00	13.00	13.00
Student Event Fee/Sem.	55.00	55.00	55.00
Student Health Fee/Sem.	42.50	42.50	50.00
Board/Sem.	1,206.00	1,287.00	1,374.00
Room/Sem.	1,289.00	1,376.00	1,469.00
Technology Fee/SCH	6.00	8.00	8.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,782,157	3,919,653	5,325,128
Revenue:			
Intergovernmental		112,064	36,250
Sales and other charges	7,788,939	7,885,419	8,131,157
Miscellaneous	5,973,977	6,631,747	6,624,328
Other financing sources	80,560	89,721	110,995
Total Revenue	13,843,476	14,718,951	14,902,730
Expenditures:			
Revolving operations	13,705,980	13,313,476	14,235,510
Total Expenditures	13,705,980	13,313,476	14,235,510
Ending Balance	<u>3,919,653</u>	<u>5,325,128</u>	<u>5,992,348</u>

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226)
EXPENDED IN PROGRAM 79**

Fund Description

The Real Property Appraiser Fund is used by the Real Property Appraiser Board to carry out their duties of regulating real property appraisers. There are four classes of real property appraisers: registered, licensed, certified residential and certified general. Revenue to this fund is generated mainly through fees charged for the issuance of registrations, licenses and certificates.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

387,192

401,235

393,318

Revenue:			
Certified appraiser renewal	75,950	75,975	100,700
Registered appraiser renewal	51,275	29,600	26,200
Licensed appraiser renewal	25,200	27,635	35,375
Application fees	17,500	21,300	25,600
Investment income	15,043	17,756	18,972
Other	27,555	32,144	43,907
Total Revenue	212,523	204,410	250,754

Expenditures:			
Personal services	117,710	100,237	119,571
Operating expenses	59,649	95,238	115,293
Travel expenses	19,349	16,851	14,568
Capital outlay	1,773	0	20
Total Expenditures	198,481	212,326	249,452

Ending Balance

401,235

393,318

394,620

AGENCY 53 - REAL PROPERTY APPRAISER BOARD

**FUND 25310 - REAL PROPERTY APPRAISER FUND (76-2226), Cont'd.
EXPENDED IN PROGRAM 79**

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Mailing Labels (76-2241)	\$ 35	\$ 35	\$ 35
Appraiser List (76-2241)	10	10	10
USPAP Book (plus tax) (76-2241)	14.02	14.02	14.02
Application (76-2241)	100	100	150
Temporary application (76-2241)	100	100	100
Initial Annual Fee (76-2241)			
Registered	(2005) 175	(2006) 175	(2007) 100
Licensed	175	175	225
Certified	175	175	225
Renewal Fee (76-2241)			
Registered	(2005) 175	(2006) 175	(2007) 100
Licensed	175	175	225
Certified	175	175	225
Temporary Fee (76-2241)			
Registered	50	50	50
Licensed	50	50	50
Certified	50	50	50
Late Fees (76-2241) per month beginning Dec. 1	25	25	25
Course Review (76-2241)			
Pre education	50	50	50
Continuing education	25	25	25
CE renewal	10	10	10

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25410 - HISTORICAL SOCIETY CASH FUND (82-108.02)
EXPENDED IN PROGRAM 648**

Fund Description

Money deposited in this fund comes from a variety of sources. As an example, funds from photocopying and photo developing are used to pay for the cost of providing the service. Contractual services such as the surveys provided for the Department of Roads prior to highway construction are also paid from this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Admissions (82-108):			
Adult (excluding Fort Robinson)	\$3	\$3	\$3
Children (excluding Fort Robinson)	\$1	\$1	\$1
Group per person (excluding Fort Robinson)	\$2	\$2	\$2
Fort Robinson Adult	\$2	\$2	\$2
Fort Robinson Child	50¢	50¢	50¢
Fort Robinson Group per person	\$1	\$1	\$1
Photocopy and photo developing (82-108)	actual cost	actual cost	actual cost

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	106,265	127,910	116,214
Revenue:			
Professional services	541,641	546,802	517,133
Other	38,519	43,234	27,279
Reproductions, publications, materials	79,137	75,892	52,184
Interest	2,355	2,315	5,059
Grants and non-govt. revenue	10,000	4,275	0
Reimbursable non-govt. sources	65,662	99,395	95,181
Total Revenue	737,314	771,913	696,836
Expenditures:			
Personal Services	450,031	492,790	442,454
Operating expenses	236,419	259,651	249,236
Travel expenses	29,219	31,168	31,248
Capital outlay	0	0	7,500
Total Expenditures	715,669	783,609	730,438
Ending Balance	<u>127,910</u>	<u>116,214</u>	<u>82,612</u>

AGENCY 54 - STATE HISTORICAL SOCIETY

**FUND 25610 - HISTORICAL LANDMARK CASH FUND
EXPENDED IN PROGRAM 648**

Fund Description

The State Historical Society accepts contributions from local communities for the purchase of historical markers which are placed along public roads and highways. The purchase of the markers through the Historical Society ensures uniform quality and marker design.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None.		Actual cost of the markers (82-120)	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	11,897	7,457	6,032
Revenue:			
Reimbursable non-govt. sources	7,350	10,200	17,350
Total Revenue	7,350	10,200	17,350
Expenditures:			
Markers	11,790	11,625	14,075
Total Expenditures	11,790	11,625	14,075
Ending Balance	<u>7,457</u>	<u>6,032</u>	<u>9,307</u>

AGENCY 56 - NEBRASKA WHEAT BOARD

**FUND 29500 - NEBRASKA WHEAT DEVELOPMENT, UTILIZATION &
MARKETING FUND (2-2317)
EXPENDED IN PROGRAM 381**

Fund Description

The Wheat Development, Utilization and Marketing fund receives funding from the excise tax on wheat sold in Nebraska. The fund finances all operations of the Nebraska Wheat Board. The Wheat Board is statutorily charged with protecting and fostering the economic health of the state's wheat producing areas and the wheat economy of the state.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Wheat checkoff (2-2311)	1.25¢/bushel	1.25¢/bushel	1.25¢/bushel

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	926,433	922,062	926,117
Revenue:			
Grain and Seed Tax	820,740	919,758	747,091
Interest	33,801	41,525	44,768
Miscellaneous	208	6,487	4,652
Total Revenue	854,749	967,770	796,511
Expenditures:			
Wheat Board	859,120	963,715	995,615
Total Expenditures	859,120	963,715	995,615
Ending Balance	<u>922,062</u>	<u>926,117</u>	<u>727,013</u>

AGENCY 57 - OIL & GAS CONSERVATION COMMISSION

**FUND 25710 - OIL & GAS CONSERVATION FUND (57-919)
EXPENDED IN PROGRAM 335**

Fund Description

The Oil & Gas Conservation fund finances the activities of the Oil & Gas Conservation Commission. The primary source of revenue is the oil and gas conservation tax, which is assessed on the value at the well, of all oil and gas sold in Nebraska not to exceed fifteen mills on the dollar. The mill levy is adjusted by the Commission. Other sources of revenue include a drilling fee for new wells and well abandonment fees.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Oil & Gas mill levy (57-919)	4	4	3
Drilling fee (57-906)	\$200	\$200	\$200
Abandonment fee (57-906)	\$100	\$100	\$100

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	536,115	572,130	680,396
Revenue:			
Oil & Gas Conservation Tax	450,509	554,787	379,574
General business fees	24,880	30,960	37,430
Investment interest	19,699	25,421	31,237
Miscellaneous	14,531	9,418	3,114
Total Revenue	509,619	620,586	451,355
Expenditures:			
Personal services	343,091	359,670	372,413
Operating expenses	88,790	114,268	123,231
Travel expenses	9,671	10,684	9,861
Capital outlay	32,052	27,698	15
Total Expenditures	473,604	512,320	505,520
Ending Balance	<u>572,130</u>	<u>680,396</u>	<u>626,231</u>

AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS & ARCHITECTS

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82**

Fund Description

The Engineers and Architects Regulation Fund is the operating fund for the Board of Engineers and Architects. This fund receives all registration, examination and late payment fees established by the Board. The Board collects these fees to cover the expenses of administering this agency.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<u>APPLICATION REGISTRATION FEE:</u>			
<u>COMITY/NCEES/NCARB</u>			
Initial Registration Fee	150	150	200
Final Licensure Fee	50	50	0
<u>RENEWAL FEES</u>			
Individual Renewal Fees (2 Years)	90	90	100
Monthly Penalty for Late Renewals (Maximum of \$90)	9	9	10
<u>ENGINEER EXAMINATION FEES</u>			
Fundamentals of Engineering – Nebraska Board Filing Fee	20	0	0
Retakes	20	0	0
Principal & Practice of Engineering - Filing Fee	30	30	30
Retakes	30	30	30
FE & PE Examination Testing Fees:			
Exam Proctor Fee	75	75	75
Architect Exam Filing Fee	50	50	50
<u>OTHER FEES</u>			
Certificate of Authorization for Organization - Application	100	100	200
Certificate of Authorization for Organization – Renewal	100	100	150
Temporary Permit Fee (One Project up to One Year)	100	100	300
Emeritus Status - Retired Engineers & Architects (Per Year)	10	10	25
Duplicate Wall Certificate	25	25	25
Returned Check Fee	15	15	20

**AGENCY 58 - BD. OF EXAMINERS FOR PROFESSIONAL ENGINEERS &
ARCHITECTS**

**FUND 25810 - ENGINEERS AND ARCHITECTS REGULATION FUND (81-3432)
EXPENDED IN PROGRAM 82, cont'd.**

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	997,627	921,934	830,351
Revenue:			
Professional and Technical Services	13,350	15,750	19,800
Fundamentals of engineering exam (FE)	40	-3,250	1,200
Engineer examinations	5,240	4,560	3,540
Architect examinations	700	600	700
Engineer Professional	52,730	54,920	73,100
Architect Professional	16,630	19,500	19,250
Engineer renewals	242,370	249,000	279,175
Architect renewals	63,900	74,930	75,900
Miscellaneous	5,159	903	18,612
Authorization Certificate	39,400	88,200	52,725
Temporary Registration	4,600	5,300	8,200
Emeritus	3,280	6,590	10,060
Certificate Registration	0	0	0
Investment interest	35,993	38,254	42,891
Late payment penalty	6,435	6,237	5,080
Miscellaneous Adjustments	0	-200	51,260
Sale of Surplus Property	572	760	1,974
Total Revenue	490,399	562,054	663,467
Expenditures:			
Salaries	194,514	300,513	257,785
Per Diems	14,280	10,200	13,920
Benefits	51,098	65,889	61,665
Operating Expenses	277,215	242,581	235,888
Travel	23,490	24,251	33,280
Capital Outlay	5,495	10,203	5,869
Total Expenditures	566,092	653,637	608,407
Ending Balance	<u>921,934</u>	<u>830,351</u>	<u>885,411</u>

AGENCY 59 - BOARD OF GEOLOGISTS

**FUND 25910 - GEOLOGISTS REGULATION FUND (81-3524)
EXPENDED IN PROGRAM 159**

Fund Description

The fees deposited in this fund are used to pay for expenses relating to the implementation of the Geologists Regulation Act. Fees are authorized under section 81-3527.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee	\$50	\$50	\$50
Certificate of Authorization for Organization	\$100	\$100	\$100
Licensing fee	\$240	\$240	\$240
Temporary licensing fee	\$175	\$175	\$175
License renewal fee	\$55	\$55/\$60	\$55/\$60
Late renewal penalty	\$5.50/mo.	\$6.00/mo	\$7.50/mo
Fundamentals exam	\$125	\$150	--
Practice (PG) exam	\$150	\$150	--
Exam administration fee	\$35	\$35	\$35
Duplicate certificate	\$25	\$25	\$25

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	46,811	53,235	53,962
Revenue:			
Registration/licensing/exam fees	21,630	21,167	21,044
Miscellaneous revenues	0	0	2,433
Interest	1,798	2,323	
Total Revenue	23,428	23,490	23,477
Expenditures:			
Total Expenditures	17,004	22,763	28,148
Ending Balance	<u>53,235</u>	<u>53,962</u>	<u>49,291</u>

AGENCY 60 - NEBRASKA ETHANOL BOARD

**FUND 21600 - AGRICULTURAL ALCOHOL FUEL TAX FUND (66-467)
EXPENDED IN PROGRAM 516**

Fund Description

The Agricultural Alcohol Fuel Tax Fund receives revenue from the checkoff on non-highway fuel tax refunds. The fund is used to pay for staffing and operations of the Nebraska Ethanol Board.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Checkoff - Non-highway fuel tax refunds (66-487)	1.25¢/gal.	1.25¢/gal.	1.25¢/gal.

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	468,255	489,251	470,068
Revenue:			
Motor Vehicle Fuel Tax	433,373	326,720	402,144
Interest	15,379	18,425	18,345
Miscellaneous	-796	66,722	52,333
Total Revenue	447,956	411,867	472,822
Expenditures:			
Ethanol Board	426,960	431,050	574,743
Total Expenditures	426,960	431,050	574,743
Ending Balance	<u>489,251</u>	<u>470,068</u>	<u>367,072</u>

AGENCY 60 - NEBRASKA ETHANOL BOARD

FUND 26020 - ETHANOL PRODUCTION INCENTIVE CASH FUND (66-1345)

Fund Description

The Ethanol Production Incentive Cash Fund was established to reimburse the Highway Trust Fund for revenue not received as a result of the ethanol production incentive tax credit. Ethanol production credits are given to ethanol producers in the form of a transferable, non-refundable fuel tax credit coupon. The Ethanol Production Incentive Cash Fund is used to reimburse the Highway Trust Fund for production credits.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Corn Checkoff (66-1345.01)	3/4 of 1 cent/ Bushel	3/4 of 1 cent/ bushel*	7/8 of 1 cent/ bushel
Grain Sorghum checkoff (66-1345.01)	3/4 of 1 cent/ Bushel	3/4 of 1 cent/ bushel*	7/8 of 1 cent/ bushel
General Fund transfer	\$3,000,000	\$9,000,000	\$9,000,000
Transfers from Petroleum Release Remedial Action Cash Fund	\$1,500,000	\$1,500,000	\$1,500,000
*3/4 of 1 cent through 10/1/06, then 7/8 of 1 cent			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	8,659,554	6,341,873	12,088,886

Revenue:			
Operating transfers out	-13,027,300	-14,683,060	-18,912,589
Interest	198,417	168,415	325,296
Operating transfers in	3,000,000	10,500,000	10,500,000
Grain and Seed Tax	7,517,213	9,759,544	11,215,759
Miscellaneous	-3,011	2,114	29,799
Total Revenue	-2,314,681	5,747,013	3,158,265

Expenditures:	0	0	0
Total Expenditures	0	0	0

Ending Balance	<u>6,341,873</u>	<u>12,088,886</u>	<u>15,247,151</u>
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AGENCY 61 - DAIRY INDUSTRY DEVELOPMENT BOARD

**FUND 26100 - DAIRY INDUSTRY DEVELOPMENT FUND (2-3960)
EXPENDED IN PROGRAM 114**

Fund Description

The Dairy Industry Development Fund is to be used for the administration of the Dairy Industry Development Act, including advertising and promotion, market research, nutrition and product research and development, and nutrition and education programs. The fund receives the mandatory checkoff on all milk produced in Nebraska for commercial use.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Commercial milk checkoff (2-3958)	10 cents per hundredweight	10 cents per hundredweight	10 cents per hundredweight

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	88,894	81,901	84,930
Revenue:			
Dairy Industry checkoff	1,031,000	1,076,682	1,098,198
Investment interest	1,763	2,340	2996
Miscellaneous	305	46	43
Total Revenue	1,033,068	1,079,068	1,101,236
Expenditures:			
Dairy Industry Development Board	1,040,061	1,076,039	1,105,600
Total Expenditures	1,040,061	1,076,039	1,105,600
Ending Balance	<u>81,901</u>	<u>84,930</u>	<u>80,566</u>

AGENCY 62 - BOARD OF EXAMINERS FOR LAND SURVEYORS

**FUND 26210- LAND SURVEYORS EXAMINERS' FUND (81-8,110.07)
EXPENDED IN PROGRAM 83**

Fund Description

The Land Surveyors Examiners' Fund is the operations fund for this agency. The Board charges fees for examination, renewals and registration of land surveyors and utilizes proceeds to cover operation expenses. The agency is responsible for ensuring that only qualified land surveyors are allowed to practice in the state of Nebraska. In July of 1986, the agency started a biennial renewal policy in order to reduce processing expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application fee (81-8,118, 2-003)	\$140	\$140	\$140
Surveyor-in-training application (81-8,118, 2-004)	100	100	100
Biennial renewal fee (81-8,118, 7-001)	100	100	100
Inactive fee (81-119.01, 2-008)	50	50	50
Biennial surveyor-in-training fee (81-8,118, 7-002)	20	20	20
Late renewal fee (81-8,118)	10%/mo.	10%/mo.	10%/mo.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	45,782	54,977	41,506
Revenue:			
Registration Fee	26,160	220	28,289
Ltd Liability Co. Fee	125	125	150
Examination Fee	5,490	4,720	5,010
Investment interest	2,178	2,062	2,193
Penalties			
Total Revenue	33,953	7,127	35,642
Expenditures:			
Operating Expenses	19,412	17,133	17,290
Travel	5,346	3,465	7,126
Total Expenditures	24,758	20,598	24,416
Ending Balance	<u>54,977</u>	<u>41,506</u>	<u>52,732</u>

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

**FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111)
EXPENDED IN PROGRAM 84**

Fund Description

The Public Accountants' Fund is used exclusively by the Board of Public Accountancy to carry out their duties of licensing and regulating certified public accountants (CPAs) and public accountants (PAs). Revenue to this fund is generated mainly through permit fees assessed against the accounting profession.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

480,588

569,694

639,547

Revenue:			
CPA permit to practice	222,815	198,575	207,080
CPA inactive registration	79,740	53,470	63,130
CPA examinations	945	1,695	2,280
Investment income	14,220	20,042	24,561
Other	91,081	142,901	74,958
Total Revenue	408,801	416,683	372,009

Expenditures:			
Personal services	190,794	204,584	212,715
Operating expenses	109,145	107,133	160,015
Travel expenses	17,945	35,113	16,530
Capital outlay	1,811	0	1,411
Total Expenditures	319,695	346,830	390,671

Ending Balance

569,694

639,547

620,884

AGENCY 63 - BOARD OF PUBLIC ACCOUNTANCY

FUND 26310 - PUBLIC ACCOUNTANTS' FUND (1-111), Cont'd.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
CPA examination (1-119) *	\$630	\$630	\$707
CPA reexamination (1-120) **: <ul style="list-style-type: none"> All parts 3 parts 2 parts 1 part 	580 456 315 200	580 456 315 200	707 456 315 200
CPA reciprocity (1-124)	400	400	400
CPA permit to practice (1-136)	210 (2 yr.)	210 (2 yr.)	200 (2 yr.)
CPA inactive registration (1-136)	90 (2 yr.)	90 (2yr.)	80 (2 yr.)
CPA partnership permit (1-136)	110	110	110
PA permit to practice (1-136)	210 (2 yr.)	210 (2 yr.)	210 (2 yr.)
PA inactive registration (1-136)	90 (2 yr.)	90 (2 yr.)	90 (2 yr.)
PA partnership permit (1-136)	110	110	100
Corporation annual permit (1-136)	110	110	100
Office registration (1-135)	50	50	50
CPA limited liability company permit to practice (1-136)	110	110	100
PA limited liability company permit to practice (1-136)	110	110	100
Corp. certif. of registration (21-2216)	25	25	25
LLC certificate of registration (21-2216)	25	25	25
Miscellaneous:			
Annual register	5	5	5
Bad check processing	5	5	5
Certificate reissuance	20	20	20
FAX requests	2.50/page	2.50/page	2.50/page
Photocopies	.25/page	.25/page	
	.25/page		

* In April 2004 the Uniform CPA Examination went from a paper/pencil examination conducted twice a year by the Board to a Computerized Based Test (CBT) conducted mostly throughout the year at authorized Thomson/Prometric Test Centers. The Board collects a \$15 administrative fee from initial applicants while the rest of the fees are collected by third parties for the administration and scoring of the CBT.

** Cost will depend on what sections of the four part CBT examination is taken.

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26410 - DRUG CONTROL AND EDUCATION CASH FUND (28-429)
EXPENDED IN PROGRAM 100**

Fund Description

The Nebraska State Patrol Drug Control and Education Cash Fund consists of revenues generated by taxes imposed on certain controlled substances possessed in violation of the law. The Patrol's allocation is intended for drug enforcement and education activities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Drug Tax Proceeds (77-4310.03)	45%	45%	45%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	93,521	97,105	88,393
Revenue:			
Drug taxes	5,166	438	0
Investment income	3,584	4,313	5,691
Operating transfers in	80,801	0	0
Total Revenue	89,551	4,751	5,691
Expenditures:			
Operating Expenses	85,967	6,542	0
Travel	0	6,922	0
Total Expenditures	85,967	13,464	0
Ending Balance	<u>97,105</u>	<u>88,393</u>	<u>94,084</u>

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26430 - CARRIER ENFORCEMENT CASH FUND (81-2004.01)
EXPENDED IN PROGRAM 205**

Fund Description

The Carrier Enforcement Cash Fund shall consist of fund transfers made each fiscal year from the Roads Operations Cash Fund as authorized through the budget process. The Carrier Enforcement Cash Fund shall only be used to pay the costs associated with the operation of the carrier enforcement division of the patrol, except that fund transfers may be authorized each fiscal year through the budget process from the Carrier Enforcement Cash Fund to the Nebraska Public Safety Communication System Cash Fund to pay the carrier enforcement division's share of operations costs of the Nebraska Public Safety Communication System.

<u>Schedule of Fees and Taxes</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Transfers (81-2004.01)	----- See Below For Actual Amounts -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	817,920	1,390,808	1,298,202

Revenue:			
Net operating transfers in	5,536,745	4,967,824	6,533,304
Investment and Miscellaneous Income	46,919	88,415	100,313
Total Revenue	5,583,664	5,056,239	6,633,617

Expenditures:			
Salaries and Benefits	3,935,631	4,318,746	4,501,775
Operating Expenses	677,348	644,257	820,105
Travel	22,005	21,640	18,957
Capital Outlay	375,791	184,052	132,299
Miscellaneous adjustments	0	(19,849)	233
Total Expenditures	5,010,775	5,148,846	5,473,369

Ending Balance	<u>1,390,808</u>	<u>1,298,202</u>	<u>2,458,449</u>
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AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26440 - NEBRASKA STATE PATROL CASH FUND (81-2004.02)
EXPENDED IN PROGRAM 100**

Fund Description

The Nebraska State Patrol Cash Fund derives its revenue from the sources noted in the table below. Money from this fund is used to defray the cost of the vehicle identification inspection program, investigations of odometer and motor vehicle fraud, motor vehicle licensing violations, and motor vehicle theft. Additionally, fee revenue may be used to offset the actual costs for search, retrieval, storing, maintaining, and copying of criminal justice records.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Fees (29-3524):			
National criminal history check	\$33*	33*	38*
Original certificate of title, Patrol's Share:			
Motor vehicle/trailer (60-154(1)(a))	\$0.45	0.45	0.45
All-terrain vehicle or a minibike (60-154(1)(b))	---	\$0.55	0.55
Identification inspection (60-158)	---	\$10	10
*\$22 of this amount is remitted to the FBI			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,054,710	561,253	524,419

Revenue:			
Sales & Charges	1,954,779	1,296,401	1,717,732
Investment and Miscellaneous Income	31,315	23,151	28,313
Intergovernmental Revenues	66,972	494,828	39,766
Operating Transfers In	0	827,782	1,295,711
Total Revenue	2,053,066	2,642,162	3,081,522

Expenditures:			
Salaries and Benefits	1,166,660	1,342,064	1,387,024
Operating Expenses	1,183,902	1,295,019	937,928
Travel	20,376	8,880	7,438
Capital Outlay	172,404	33,032	66,892
Aid	3,181	0	0
Total Expenditures	2,546,523	2,678,995	2,399,282

Ending Balance	<u>561,253</u>	<u>524,419</u>	<u>1,206,659</u>
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AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26450 - NEBR. STATE PATROLVEHICLE REPLACEMENT CASH FUND (81-2004.07)
EXPENDED IN PROGRAM 100**

Fund Description

This fund was created by LB 381 in 1995. The fund is used to purchase motor vehicles for the State Patrol. LB 381 provided that the State Patrol receive proceeds from the sale of their surplus passenger-carrying motor vehicles. Until passage of this bill, all proceeds from sale of State Patrol vehicles were credited to the Transportation Services Bureau Revolving Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Sale of vehicles (81-161.04)	----- See Below For Actual Amounts -----		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	60,921	166,615	469,991
Revenue:			
Sale of vehicles	331,189	289,828	207,045
Investment and Miscellaneous Income	33,414	13,548	68,535
Total Revenue	364,603	303,376	275,580
Expenditures:			
Vehicles, vehicle equipment, and other expenses	258,909	0	0
Total Expenditures	258,909	0	0
Ending Balance	<u>166,615</u>	<u>469,991</u>	<u>745,570</u>

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 26460 - PUBLIC SAFETY CASH FUND (81-2004.05)
EXPENDED IN PROGRAM 325**

Fund Description

The Public Safety Cash Fund is the Patrol's repository for monies derived from drug forfeitures. The funds are provided by the federal government pursuant to federal equitable sharing provisions. Proceeds are expended mainly on capital equipment such as weapons and communications equipment.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Federal Funds (81-2004.05)	----- See Below For Actual Amounts -----		

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	4,445,135	3,016,864	3,588,408
Revenue:			
Federal and other Transfers	479,368	2,989,009	1,531,982
Investment and Miscellaneous Income	132,338	149,734	183,680
Total Revenue	611,706	3,138,743	1,715,662
Expenditures:			
Salaries and Benefits	199,213	188,858	213,747
Operating Expenses	1,187,542	349,312	235,430
Travel	143,011	12,746	57,679
Capital Outlay	505,210	2,016,282	443,144
Aid	5,000	0	0
Miscellaneous adjustments	0	0	(1,042)
Total Expenditures	2,039,976	2,567,198	948,958
Ending Balance	<u>3,016,864</u>	<u>3,588,408</u>	<u>4,355,112</u>

AGENCY 64 - NEBRASKA STATE PATROL

**FUND xxxxx - NEBRASKA PUBLIC SAFETY COMMUNICATION SYSTEM CASH FUND (81-2004.08)
EXPENDED IN PROGRAM 850**

Fund Description

The Nebraska Public Safety Communication System Cash Fund was created by LB322, 2007. The fund shall consist of revenue credited pursuant to law, including any fund transfers authorized by the Legislature. The fund shall only be used to pay the patrol's direct costs related to administering, operating, and maintaining the Nebraska Public Safety Communication System, except that any unobligated money in the fund may first be used to reduce the patrol's General Fund costs to operate the Nebraska Public Safety Communication System, and if additional unobligated money in the fund exists, the Legislature may transfer money from the fund to the State Fire Marshal and the Game and Parks Commission to reduce the General Fund costs to operate the Nebraska Public Safety Communication System.

The operative date of the fund was July 1, 2007, which is the start of FY2007-08. Therefore, there was no activity in the fund during the time period covered by this update.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Revenue Credited to Fund	No Activity during Time Period Covered By This Update		

AGENCY 64 - NEBRASKA STATE PATROL

**FUND 56400 - CAPITOL SECURITY REVOLVING FUND (81-2004.06)
EXPENDED IN PROGRAM 630**

Fund Description

The Capitol Security Revolving Fund was created by LB322, 2007. The fund shall consist of fund transfers made each fiscal year from the State Building Revolving Fund as authorized through the budget process, and any other revenue received by the state capitol security division of the patrol from separate security agreements with state agencies. The Capitol Security Revolving Fund shall only be used to pay the non-general-fund costs associated with the operation of the state capitol security division.

The operative date of the fund was July 1, 2007, which is the start of FY2007-08. Therefore, there was no activity in the fund during the time period covered by this update.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Building Security Assessments (81-1108.22)		– State Building Revolving Fund Transfers –	
Other Revenue (81-2004.06)		– Security Agreements with State Agencies –	

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26500 – CAPITOL RESTORATION CASH FUND (81-1108.17)
EXPENDED IN PROGRAMS 685**

Fund Description

The Capitol Restoration Cash Fund is primarily utilized to record revenue and expenditures relating to the Capitol gift shop and café as well as donated and other funds applied to restoration and renovation of the Capitol complex.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
See Fund Description			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	65,998	91,171	121,138
Total Revenue	25,942	30,061	29,531
Total Expenditures	769	94	10,936
Adjustment (Reduction) to Fund Equity	0	0	9,448
Ending Balance	<u>91,171</u>	<u>121,138</u>	<u>130,285</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26520 - BUILDING RENEWAL ALLOCATION FUND (81-179)
EXPENDED IN PROGRAMS 573 & 940**

Fund Description

The Building Renewal Allocation Fund was created in 1977 with enactment of the Deferred Building Renewal Act (LB 309). The fund was intended to support deferred maintenance and other forms of building renewal relating to state facilities; however, due to a lack of a continuing source of fund revenue, significant projects were not undertaken in the initial years of the fund's existence. In 1980 and again in 1985, amounts were transferred from the Securities Act Cash Fund to the Building Renewal Allocation Fund and appropriated to support work undertaken by the '309' Task Force for Building Renewal. Beginning with 1997-98 and continuing through 2000-01, the equivalent of 7 cents of annual cigarette tax receipts was credited to the Building Renewal Allocation Fund. Of this, an amount not exceeding the equivalent of 2 cents of annual receipts was authorized to be expended each year through 2000-01 to support achievement of goals identified in the Information Technology Infrastructure Act (e.g., the Century Date Change Project). The balance of funds credited to the Building Renewal Allocation Fund was available to the '309' Task Force to carry out its duties and to fulfill the purposes of the Deferred Building Renewal Act. For 2001-02, the level of cigarette tax credited to the Building Renewal Allocation Fund was decreased to the equivalent of 5 cents of annual receipts. The level was then increased to the equivalent of 7 cents for 2002-03 and years thereafter. All 2001-02 and subsequent year proceeds have been restricted in their use to purposes of the Deferred Building Renewal Act. Current law provides that if the equivalent of 7 cents of cigarette tax receipts is less than the amount of such receipts credited to the Building Renewal Allocation Fund for 1997-98, an amount equal to the 1997-98 level is to be credited to the fund.

Schedule of Fees and Taxes

See Fund Description

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	14,653,876	11,291,135	13,975,314
Revenue:			
Cigarette tax proceeds	9,163,271	9,163,271	9,163,271
Investment interest/other	467,422	496,511	569,917
Total Revenue	9,630,693	9,659,782	9,733,188
Expenditures:			
'309' Task Force – building renewal	12,711,747	6,743,525	9,465,807
'309' Task Force - operating budget	281,687	232,078	181,206
Total Expenditures	12,993,434	6,975,603	9,647,013
Ending Balance	<u>11,291,135</u>	<u>13,975,314</u>	<u>14,061,489</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26530 - COMMUNICATIONS CASH FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Fund Description

The Communications Cash Fund receives all revenues from non-state agencies that are clients of DAS, Division of Communications. Costs for operations are divided proportionately between cash fund and revolving fund revenues. The Division charges for telecommunications services. Major expenditures include video, voice and data communications services.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Long Distance Calls	.07/min	.07/min	.07/min
Local Service	3% inc.	3% inc.	3.0% inc
800 Service	.08/min	.08/min	.08/min
Calling Card Service	.12/min	.12/min	.12/min
Video Conferencing	20/hr/site	30/hr/site	40/hr/site
SNA Data Service Cost (per device)	40/mo	Discontinued	-----
Dial-up Internet Costs	10.50/mo	at vendor cost	at vendor cost/mo
Internet Gateway Costs	assessed on an agency basis/yr	assessed on an agency basis/yr	n/a
Communications Labor Charge	40/hr	48/hr	48.00/hr
Cellular Flat Rate Billing	.12/min	.12/min	Per rate plan
Language Interpreter Service			1.14/min
Public DSL			at vendor cost/month
IP Data Service Connection Fee			custom price
Direct Computer Connection Fee			150.00/month
Firewall (agency)			150.00/month
Network Connected Device Fee			8.50/month
VPN Site to Site			150.00/month
Agencies and Non-profit Entities			40.00/hr/site

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	365,511	720,348	799,281
Revenue:			
CSB payments	1,463,222	1,464,362	1,623,708
Interest from investments	10,644	25,452	34,257
Miscellaneous	(18,461)	2,161	1,335
Total Revenue	1,455,405	1,491,975	1,659,300
Expenditures:			
Personal services	84,816	193,953	308,907
Operating expenses	1,015,752	1,218,755	930,163
Travel expenses	0	334	47
Total Expenditures	1,100,568	1,413,042	1,239,117
Ending Balance	720,348	799,281	1,219,464

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26540 - RESOURCE RECYCLING FUND
EXPENDED IN PROGRAM 171**

Fund Description

The Resource Recovery Fund receives proceeds from recycling programs established in all state buildings by the Department of Administrative Services, plus 7% of all proceeds from the sale of surplus property to be remanufactured or reprocessed. The fund is used to defray the costs of administering the State Recycling Program. The program has also been the recipient of grant funds.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Sale of surplus property (81-1186)		7% of the proceeds of any item sold to be remanufactured or reprocessed	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	107,905	155,898	172,125
Revenue:			
Sale of supplies	13,252	18,311	18,958
Interest	4,585	4,677	8,438
Reimburse non-governmental sources	38,811	26,538	26,808
Other	0	71	14,416
Total Revenue	56,648	49,597	68,620
Expenditures:			
Personal services	3,650	3,592	40
Operating expenses	4,313	28,958	43,949
Travel expenses	692	820	1,992
Total Expenditures	8,655	33,370	45,981
Ending Balance	<u>155,898</u>	<u>172,125</u>	<u>194,764</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26560 - VACANT BUILDING AND EXCESS LAND CASH FUND (72-816)
EXPENDED IN PROGRAM 560**

Fund Description

Proceeds from the sale or lease of buildings and land declared either vacant or excess by the Vacant Building and Excess Land Committee are credited to this fund. Amounts from the fund are authorized to be used for the maintenance of vacant state buildings or excess state land and for expenses related to the disposal of such properties. At the direction of the Legislature, amounts from this fund may be transferred to the General Fund. LB403 (enacted in 2003) provided specific directives in terms of administration of the fund for matters associated with construction of a Military Joint Operations Center. These directives apply to fiscal years beyond 2002-03. LB426 (enacted in 2005) provided for transfers from the Vacant Building and Excess Land Cash Fund to the Nebraska Capital Construction Fund in amounts of \$1,403,000 for 2005-06 and \$781,000 for 2006-07. In turn, these amounts were appropriated in LB424 (enacted in 2005) to the Department of Correctional Services for renovation of facilities at the Nebraska Correctional Center for Women – York. Subsequently, the transfer scheduled for 2006-07 was rescinded by LB1061 (enacted in 2006).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Proceeds from sale/rent of vacant buildings and excess land			

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,180,421	2,202,451	655,859
Revenue:			
Sale of buildings/land	32,606	10,250	159,117
Rental revenue	52,387	43,359	57,338
Investment interest	77,615	32,837	36,375
Other			
Total Revenue	162,608	86,446	252,830
Transfer to Nebraska Capital Construction Fund	0	1,403,000	0
Expenditures:			
DAS Building Division	140,776	230,038	12,441
Total Expenditures	140,776	230,038	12,441
Ending Balance	<u>2,202,451</u>	<u>655,859</u>	<u>896,248</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26570 – MANSION LANDSCAPE CASH FUND (81-1111.04)
EXPENDED IN PROGRAM 938**

Fund Description

This fund was administratively created to account for receipt and expenditure of non-state funds (primarily in 2000-01 and 2001-02) donated to finance landscape renovations on the grounds of the Governor’s Mansion.

Schedule of Fees and Taxes

See fund description.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	387	426	444
Revenue:			
Donations	25	0	2,165
Investment interest	14	18	46
Total Revenue	39	18	2,211
Expenditures:			
Repair & maintenance – real property	0	0	2,165
Total Expenditures	0	0	2,165
Ending Balance	<u>426</u>	<u>444</u>	<u>490</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26630 - CITY OF THE METROPOLITAN CLASS DEVELOPMENT FUND (19-103)
EXPENDED IN PROGRAM 673**

Fund Description

LB657, enacted in 2001, provided that for the period including FY2001-02 and continuing through FY2015-16, \$1.5 million of annual cigarette tax receipts are to be credited to the City of the Metropolitan Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Omaha. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of redevelopment projects along the Missouri River generally north of Interstate 480 to Interstate 680. Appropriated amounts are released to the City of Omaha upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Schedule of Fees and Taxes

See Fund Description

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	407,225	417,718	430,699
Revenue:			
Cigarette tax receipts	1,500,000	1,500,000	1,500,000
Investment interest	10,493	12,981	14,560
Total Revenue	1,510,493	1,512,981	1,514,560
Expenditures:			
Aid payments to City of Omaha	1,500,000	1,500,000	1,500,000
Total Expenditures	1,500,000	1,500,000	1,500,000
Ending Balance	<u>417,718</u>	<u>430,699</u>	<u>445,259</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26640 - CITY OF THE PRIMARY CLASS DEVELOPMENT FUND (19-102)
EXPENDED IN PROGRAM 672**

Fund Description

LB657, enacted in 2001, provided that for the period including FY2001-02 and continuing through FY2015-16, \$1.0 million of annual cigarette tax receipts are to be credited to the City of the Primary Class Development Fund. Amounts credited to the fund are appropriated to the Department of Administrative Services which disburses the amounts in the form of aid payments to the City of Lincoln. Upon appropriation by the Legislature, amounts credited to the fund are to be expended for costs associated with the design and development of the Antelope Valley project. Appropriated amounts are released to the City of Lincoln upon evidence that such amounts are matched with one dollar of non-state funds for every three dollars of appropriated state funds.

Schedule of Fees and Taxes

See Fund Description

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	271,483	278,391	287,041
Revenue:			
Cigarette tax receipts	1,000,000	1,000,000	1,000,000
Investment interest	6,908	8,650	9,703
Total Revenue	1,006,908	1,008,650	1,009,703
Expenditures:			
Aid payments to City of Lincoln	1,000,000	1,000,000	1,000,000
Total Expenditures	1,000,000	1,000,000	1,000,000
Ending Balance	<u>278,391</u>	<u>287,041</u>	<u>296,744</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26650 – INFORMATION TECHNOLOGY INFRASTRUCTURE FUND
EXPENDED IN MULTIPLE PROGRAMS**

Fund Description

The Information Technology Infrastructure Fund is used to pay for information technology projects that are of an enterprise-wide nature. This includes projects with a significant impact on core functions and multiple government agencies, programs or institutions.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Cigarette Tax	Equivalent of 2 cents beginning July 1, 2001		

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,034,752	678,121	748,957
Revenue:			
Professional & technical services	1,936,705	0	0
Interest	52,108	42,748	54,887
Transfers in/(Out)	(38,415)	(20,000)	50,000
Cigarette Tax	2,068,141	2,057,505	2,056,563
Adjustments	(53,597)	0	0
Total Revenue	2,014,544	2,080,253	2,161,450
Expenditures:			
Personal services	960	27,096	38,689
Operating expenses	4,304,596	1,980,128	2,079,647
Travel expenses	7,744	2,193	0
Capital outlay	2,386	0	0
Aid	5,887	0	19,030
Total Expenditures	4,321,573	2,009,417	2,137,366
Ending Balance	<u>678,121</u>	<u>748,957</u>	<u>773,041</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26670 – STATE BUILDING RENEWAL ASSESSMENT FUND(81-188.01)
EXPENDED IN PROGRAMS 573 & 940**

Fund Description

This fund was created by LB 1100 [1998]. Amounts credited to the fund include depreciation assessed under provisions of Sec. 81-1108.17 (often referred to as “LB 530 depreciation” as its assessment was authorized by LB530 [1995]). Within occupancy charges for facilities operated and maintained by the Department of Administrative Services (DAS), these provisions authorize the department to include an amount sufficient to fund building renewal projects under the Deferred Building Renewal Act and renovation, remodeling, and repair projects beyond the scope of the act. Specific charges are not identified by statute and, as such, have been administratively determined. Charges were phased in over four years beginning with 1999-00. For 2001-02 and years thereafter, the basis of related charges is 2.0% of building/facility value. Statute authorizes amounts from such charges to be used for building renewal work as defined in section 81-173 and other incident improvements. Amounts from these charges are limited in their use to facilities for which the charges have been assessed.

Also included in amounts credited to the fund is depreciation assessed under Sec. 81-188.02 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a capital construction project, DAS is to begin annual assessment of depreciation to the relevant state agency based on 1% of the total project cost. In cases where existing facilities are acquired, the charge is based on 1% of the greater of the acquisition price or the value of the facility as determined by DAS. “LB 1100 depreciation” is not imposed on facilities for which “LB 530 depreciation” is assessed. Amounts from such charges are restricted in their use to facilities as limited in section 81-188.01. Building renewal allocations from amounts arising from such charges are not to exceed related revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations are not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely.

In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Schedule of Fees and Taxes - See fund description.

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	13,532,273	17,981,826	22,732,326
Revenue:			
Depreciation assessments	6,663,921	7,961,574	8,083,617
Investment interest/other	560,400	841,350	1,152,736
Total Revenue	7,224,321	8,802,924	9,236,353
Expenditures:			
'309' Task Force - building renewal	2,558,753	3,867,231	5,964,446
'309' Task Force - operating expenses	216,015	185,193	178,907
Total Expenditures	2,774,768	4,052,424	6,143,353
Ending Balance	<u>17,981,826</u>	<u>22,732,326</u>	<u>25,825,226</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26680 – UNIVERSITY BUILDING RENEWAL ASSESSMENT FUND (81-188.03)
EXPENDED IN PROGRAMS 573 & 940**

Fund Description

The University Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.04 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a University of Nebraska capital construction project, the Department of Administrative Services (DAS) is to begin annual assessment of depreciation to the University based on 1% of the total project cost. In cases where facilities are acquired, the charge is based upon 1% of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund are not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations are not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Schedule of Fees and Taxes

See fund description.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,199,619	5,379,564	8,774,991
Revenue:			
Depreciation assessments	0	3,115,634	3,285,474
Investment interest/other	186,900	284,584	474,948
Total Revenue	186,900	3,400,218	3,760,422
Expenditures:			
'309' Task Force - building renewal	0	0	225,730
'309' Task Force - operating expenses	6,955	4,791	69,207
Total Expenditures	6,955	4,791	294,937
Ending Balance	<u>5,379,564</u>	<u>8,774,991</u>	<u>12,240,476</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 26690 – STATE COLLEGE BUILDING RENEWAL ASSESSMENT FUND(81-188.05)
EXPENDED IN PROGRAM 573 & 940**

Fund Description

The State College Building Renewal Assessment Fund was created by LB 1100 [1998]. Revenue credited to the fund includes depreciation assessed under provisions of section 81-188.06 (often referred to as “LB 1100 depreciation” as its assessment was authorized by LB 1100 [1998]). Related statute provides (with exclusions) that, in the year following completion of a Nebraska State College System (NSCS) capital construction project, the Department of Administrative Services (DAS) is to begin annual assessment of depreciation to the NSCS based on 1% of the total project cost. In cases where facilities are acquired, the charge is based upon 1% of the greater of the acquisition price or the value of the facility as determined by DAS. Building renewal allocations from the fund are not to exceed revenue credited to the fund in the preceding fiscal year (except that if no revenue from these depreciation charges was credited to the fund in the preceding fiscal year, allocations are not to exceed 50% of revenue credited to the fund in the last preceding year that depreciation charges were credited to the fund). According to provisions of LB1092 (enacted in 2004), “LB1100 depreciation charges” were suspended for 2003-04 and 2004-05, were assessed at a rate of 1% for 2005-06 and 2006-07 and were to revert to 2% (the original LB1100 rate) for 2007-08 and years thereafter. LB322 [2007], however, extended assessment at the 1% rate indefinitely. In addition to the fund’s primary purpose of supporting expenditures for building renewal, amounts may be expended from the fund for costs of administering the Deferred Building Renewal Act.

Schedule of Fees and Taxes

See fund description.

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	801,874	791,509	1,181,296
Revenue:			
Depreciation assessments	0	431,864	448,024
Investment interest/other	28,555	41,080	69,821
Total Revenue	28,555	472,944	517,845
Expenditures:			
'309' Task Force - building renewal	37,957	82,425	177,038
'309' Task Force – operating expenses	963	732	9,626
Total Expenditures	38,920	83,157	186,664
Ending Balance	<u>791,509</u>	<u>1,181,296</u>	<u>1,512,477</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28010 - HEALTH AND LIFE BENEFIT ADMINISTRATION CASH FUND (84-1616)
EXPENDED IN PROGRAM 606**

Fund Description

The Health and Life Benefit Administration Cash Fund consists of payments made by individuals eligible for program benefits and transfers from the State Employees Insurance Fund for administrative and operation expenses as authorized by the Legislature. According to state law, the fund is to be used by the personnel/benefits division to administer the provision of the federal Public Health Services Act (COBRA) and for the administration of the section 125 plan (the Nebraska State Insurance Program).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
2% surcharge on premiums (COBRA)		*** varies***	
2% surcharge on dental/vision only prem. (retirees)		*** varies***	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	214,124	412,170	217,343
Revenue:			
Investment interest	20,293	14,439	24,315
Transfers in (Fund 6892)	602,929	213,589	615,133
Administrative Fee		14,810	16,749
Other	14,141	19	
Total Revenue	637,363	242,857	656,197
Expenditures:			
Administration	439,317	437,684	523,957
Total Expenditures	439,317	437,684	523,957
Ending Balance	<u>412,170</u>	<u>217,343</u>	<u>349,583</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28020 – WORLD DAY ON THE MALL CASH FUND
EXPENDED IN PROGRAM 605**

Fund Description

This fund was administratively created to account for the revenues and expenses associated with the annual World Day on the Mall event sponsored by the Department of Administrative Services personnel division. The event is funded through grants and donations.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Grants and donations	NA	NA	NA

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	197	197	1,739
Revenue:			
Investment interest		56	52
Grants		3,502	2,535
Donations		500	1,200
Total Revenue	0	4,058	3,787
Expenditures:			
Administration		2,516	3,449
Total Expenditures	0	2,516	3,449
Ending Balance	<u>197</u>	<u>1,739</u>	<u>2,077</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28910 - TORT CLAIMS (81-8225)
EXPENDED IN PROGRAM 591**

Fund Description

All tort claims against the state are paid from this fund. Cash and revolving fund agencies are billed back for actual claims and a general fund appropriation is provided in the mainline budget bill.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Grants and donations	NA	NA	NA

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	119,761	141,951	108,381
Revenue:			
Investment income	6,446	4,985	4,526
Miscellaneous income	0		1,256
Transfers In	321,966	150,000	20,000
Total Revenue	328,412	154,985	25,782
Expenditures:			
Tort Claims	288,047	181,109	50,211
Legal Expenses	18,175	7,446	26,251
Total Expenditures	306,222	188,555	76,462
Ending Balance	<u>141,951</u>	<u>108,381</u>	<u>57,701</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 28920 - MISCELLANEOUS CLAIMS
EXPENDED IN PROGRAM 536**

Fund Description

This Fund pays all the state's miscellaneous claims awarded by the Claims Board or district court. Non-general fund agencies are billed for each claim granted and funds are appropriated by the legislature to the Fund. The Fund is used to pay the upcoming fiscal year's claims, so in effect there is at least a year lag between the claim and payment by the agency. The general funded agencies' claims are paid from the General Fund. For 1989-90 and each year thereafter, tort claims will be paid from Fund #2891 and Miscellaneous (Sundry) Claims will be paid directly from the General Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Funds appropriated by the Legislature	47,733	NA	NA

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	607	26,623	852
Revenue:			
Investment interest	22	224	40
Total Revenue	22	224	
Transfers from the General Fund	47,733	0	40
Expenditures:			
Miscellaneous claims	21,738	25,995	0
Total Expenditures	21,738	25,995	0
Ending Balance	<u>26,623</u>	<u>852</u>	<u>892</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 51650 - ADMINISTRATION REVOLVING FUND
EXPENDED IN PROGRAM 049**

Fund Description

The Administration Revolving Fund was created by the Department of Administrative Services to defray the costs incurred while administrating the other divisions of the agency. The Administration Program includes funding for the Director's office and other associated administrative expenses.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

Each individual program's budget in DAS is divided by the total agency budget. This percentage is applied to the anticipated administrative expenses and each program pays a pro rata share of total administrative expenses.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

302,369

255,528

405,440

Revenue:			
Professional & technical services	490,731	1,269,804	1,269,804
Interest from investment	11,581	21,215	44,874
Miscellaneous adjustment	(42,687)	(181)	29
Total Revenue	459,625	1,290,838	1,314,707

Expenditures:			
Personal services	455,170	1,078,328	1,049,552
Operating expenses	46,047	61,663	168,881
Travel expenses	3,520	935	1,895
Capital outlay	1,729	0	0
Total Expenditures	506,466	1,140,926	1,220,328

Ending Balance

255,528

405,440

499,819

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56500 - STATE BUILDING REVOLVING FUND (81-1108.22)
EXPENDED IN PROGRAM 560**

Fund Description

Amounts credited to the State Building Revolving Fund are predominated by rental charges assessed to state agencies by the State Building Division. Generally, these receipts fall within two categories: 1) rental charges for space occupied by state agencies in state-owned facilities administered by the division and 2) rental charges for space occupied by state agencies in non state-owned facilities which is centrally leased by the division. Receipts are also generated as the result of work orders to meet special needs and requests of building tenants (state agencies). Correspondingly, expenditures from the fund primarily relate to administration, operation and maintenance of the state-owned facilities and rental expenses incurred by the division as it acts as the central agent leasing space occupied by various state agencies.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
State-owned facilities annual rent rates per square foot for office space*	Range \$2.53 to \$18.88	Range \$2.53 to \$18.88	Range \$2.53 to \$18.88
Work orders	\$22.00/hour + Materials	\$22.00/hour + Materials	\$22.00/hour + Materials
* Excludes assessments for building depreciation charges. For specific facility rates, contact Legislative Fiscal Office.			

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	7,336,767	8,169,635	8,593,396
Revenue:			
Rental: state-owned facilities	15,668,900	15,873,190	16,527,435
Rental: centrally leased facilities	8,936,397	9,613,527	10,389,835
Charges and sales	556,110	2,343,487	1,280,271
Investment interest	311,580	358,384	482,408
All other	42,223	14,637	293,637
Total Revenue	25,515,210	28,203,225	28,973,586
Transfer to Nebraska State Patrol Cash Fund ⁽¹⁾		720,998	749,360
Expenditures:			
State Building Division	24,682,342	27,058,466	26,801,790
Total Expenditures	24,682,342	27,058,466	26,801,791
Ending Balance	8,169,635	8,593,396	10,015,832

⁽¹⁾ According to provisions of LB1060 [2006] Sec. 231

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56505 – CAPITOL COMMISSION REVOLVING FUND (72-2211.01)
EXPENDED IN PROGRAM 985**

Fund Description

With approval of the Nebraska Capitol Commission, the State Capitol Administrator is authorized to perform work orders to meet special needs and requests of Capitol tenants (state agencies). Charges collected from these agencies for related services are credited to the Capitol Commission Revolving Fund. Amounts credited to the fund are available to meet costs associated with related services.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Work orders	NA	\$22.00/hour + Materials	\$22.00/hour + Materials

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	0	1,044
Revenue:			
Sale of services	0	1,044	1,735
Investment interest	0	0	88
Total Revenue	0	1,044	1,823
Expenditures:			
Total Expenditures	0	0	0
Ending Balance	0	1,044	2,867

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56510 - MATERIEL REVOLVING FUND (81-118-3)
EXPENDED IN PROGRAM 171**

Fund Description

The Materiel Revolving Fund is the fund from which the majority of Materiel Division's subprograms operate. The subprograms that utilize this fund are the Print Shop, Copy Services and since FY 1986-87, Central Mail. These operations deposit revenues and make payments to vendors from this fund. Annually, rates charged by services are reviewed and analyzed in order to prevent abuses and to insure agencies are getting a competitive product.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following pages for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

3,890,648

3,759,308

3,411,824

Revenue:			
Professional & technical fees	6,906,187	7,238,405	8,503,163
Reproduction & publication	6,747,638	7,102,457	6,787,140
Interest from investment	101,750	142,711	137,095
Other	321,843	177,602	85,733
Total Revenue	14,077,418	14,661,175	15,513,131

Expenditures:			
Personal services	2,148,531	2,682,394	2,966,417
Operating expenses	10,331,086	10,744,177	11,042,450
Travel expenses	19,535	16,840	13,451
Capital outlay	1,709,606	1,565,248	1,299,819
Total Expenditures	14,208,758	15,008,659	15,322,137

Ending Balance

3,759,308

3,411,824

3,602,818

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 (cont'd.)

Schedule of Fees and Taxes	2004-05	2006-06	2006-07
Purchasing	Assessment to Agencies is factored based on agencies purchase of goods and services/contractual services/agency's total budget/Purchasing's Budget requirements.		
Postage Surcharge	13.5%	13.5%	13.5%
Pre-sort Fee (per piece)	.017	.017	.019
Copy Service Fees: (Rate per piece)			
Convenience Copiers/Auditrons (Each)	.03	.03	.03
Copiers located in agencies are calculated individually based on the agencies requirements			
Copies			
8 ½ X 11	.02	.02	.02
8 ½ X 14	.02	.02	.02
11 X 17	.04	.04	.02
Color Copies			
8 ½ X 11	.15	.15	.08
8 ½ X 14	.15	.15	.08
11 X 17	.15	.15	.08
CD Burns Printable CD's			2.00
CD Burns Printable DVD's			4.00
Coverstock	.03	.03	.03
Labels (each)	.25	.25	.26
Transparencies (each)	.15	.15	.15
Folding (per 1,000 sheets)	4.25	4.25	4.25
Tape Binding (each)	.40	.40	.40
Hand Binding - Narrow Strip (each)	.30	.30	.30
Medium Strip (each)	.36	.36	.36
Wide Strip (each)	.45	.45	.36
Clear Covers			.26
Foil Print			.15
Stapling (hand)	.02	.02	.02
Hand Work (per hour)	10.00	10.00	10.00
Booklet Maker (Each)	.10	.10	.10
Cutting (per 1,000)	1.46	1.46	1.46
Drilling (per 1,000)	1.24	1.24	1.24
Laminating (each)			
8 ½ X 11	.75	.75	.75
8 ½ X 14	1.00	1.00	1.00
11 X 17	1.25	1.25	1.25
Print Shop Fees:			
Graphics:			
1. Typesetting			
401 - input (1/2 hour)	26.82	26.82	26.82
404 - output (per page)	16.46	16.46	16.46

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56510 (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Photo Lab:			
1. 501 Film (each)	12.05	12.05	n/a
2. Proof (each)	12.05	12.05	n/a
3. Halftone (each)	12.05	12.05	n/a
4. 660 Digital Color			.17
5. 512 Stripping - Large (each)	16.70	16.70	16.70
6. Plates			
521- photodirect (each)	3.47	3.47	3.47
523 - metal (each)	11.70	11.70	11.70
524 - computer to plate (each)	40.00	40.00	40.00
Press Room:			
1. 601 Mix ink (each)	5.83	5.83	5.83
2. 602 Wash up (each)	18.94	18.94	18.94
3. 603 Plate charge (each)	3.19	3.19	3.19
4. Press impression (8½ x 11)			
611 - Web impression (1,000)	1.22	1.22	1.22
621- Docutech impression (100)	1.30	1.30	1.45
631- Sheet impression (100)	5.75	5.75	5.75
- Press hourly rate (1/2 hour)	45.75	45.75	n/a
Finishing:			
1. Binding			
701 - Machine staple (per 100)	1.12	1.12	1.12
703 - Padding (per 1,000)	1.68	1.68	1.68
705 - Perfect Bind (each)	.94	.94	.94
706 - Plastic Comb/Spiral (each)	14.32	14.32	14.32
2. Collating			
711 - Collate Sheet (each)	3.92	3.92	3.92
712 - Collate Sets (per 100)	2.43	2.43	2.43
3. Miscellaneous			
721 - Folding (per 1,000)	6.41	6.41	6.41
722 - Punching (per 1,000)	1.46	1.46	1.46
731 - Numbering (per 1,000)	17.21	17.21	17.21
732 - Perforating/Scoring (per 1,000)	7.70	7.70	7.70
741 - Trimming (per 1,000)	1.24	1.24	1.24
751- Shrink Wrap (each)	.32	.32	.32
752 - Labeling Inkjet (per 1,000)	34.47	34.47	34.47
742 - Sorting (each)	.019	.019	.019
4. Inserting			
771 - Insert Piece (each)	11.65	11.65	11.65
772 - Insert Envelope (per 100)	1.42	1.42	1.42
773 - Small Insert # Envelope (per 100)	3.62	3.62	3.62
5. Other			
799 - Finish (per 1/2 hour)	14.34	14.34	14.34
- Photo ID (each)	6.95	6.95	n/a
802,805,806 - Special Order Purchase/Supplies/Colored Ink	35%	35%	35%
803 - Paper Costs	35%	35%	35%
625 - Warrant Printing (each)	.065	.065	.050
626 - Variable Printing (each)	.0325	.0325	.033
804 - Plate Costs	35%	35%	35%

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56520 - INTERGOVERNMENTAL DATA SERVICES REVOLVING FUND
EXPENDED IN PROGRAM 170**

Fund Description

The Intergovernmental Data Services Revolving Fund (Section 81-1120.38) reflects all revenues and expenditures for the Intergovernmental Data Services System (IDSS). By statute, IDSS must recover all costs of operation through user fees, with the exception of development costs for new applications and initial start up costs.

The IDSS consists of a network of IBM AS/400 computers for state and county applications. Major statewide applications include vehicle titling and registration and automation of county and district courts, including child support enforcement functions. County offices also have the option to run applications on the state's AS/400 to serve their local needs.

Major sources of revenue include "retainers" from the Department of Motor Vehicles (DMV) and Supreme Court, which are set by appropriations bills. Eventually, actual computer usage will determine the amount of the retainers. Both DMV and the Supreme Court also pay monthly costs for leasing terminals and printers. Some county offices that use the AS/400 for their own applications pay computer use fees and rent terminals and printers.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
CPU (base rate for D10 model)	\$.0115/sec	.0115/sec	.012/sec

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	924,247	906,754	955,673
Revenue:			
Other	(1,322)	43,544	(24,780)
Services	2,491,216	2,445,050	2,577,835
Interest	30,488	34,568	37,399
Total Revenue	2,521,704	2,523,162	2,590,454
Expenditures:			
Personal services	167,702	174,431	168,755
Operating expenses	1,874,466	1,703,390	1,938,761
Travel expenses	3,154	22,337	19,497
Capital outlay	492,553	574,085	451,660
Total Expenditures	2,537,875	2,474,243	2,578,673
Ending Balance	906,754	955,673	967,454

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56530 - TELECOMMUNICATIONS EXPENSE REVOLVING FUND (81-1120.23)
EXPENDED IN PROGRAM 173**

Fund Description

The Telephone Expense Revolving Fund receives all revenues from state agencies' communication services usage. Costs for operation expenses are divided proportionately between cash and revolving fund revenues. The Division of Communications charges for telecommunications services. Major expenditures include video, voice and data communications services.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following pages for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

3,871,038

2,842,323

5,598,393

Revenue:			
CSB payments	17,262,463	21,955,836	22,813,452
Other	59,004	1,364,680	(92,844)
Interest	84,747	126,357	166,013
Total Revenue	17,406,214	23,446,873	22,886,621

Expenditures:			
Personal services	1,182,669	1,796,209	1,812,245
Communication expenses	13,494,061	12,766,172	13,303,710
Other operating expenses	3,055,517	4,674,997	7,031,200
Travel expenses	9,791	21,219	29,382
Capital outlay	691,891	1,432,206	1,165,741
Total Expenditures	18,433,929	20,690,803	23,342,278

Ending Balance

2,842,323

5,598,393

5,142,736

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56530

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
<u>VOICE & WIRELESS</u>			
Long Distance Calls	.07/min	.07/min	.07/min
Local Service	3% inc.	3% inc.	3% inc.
800 Service	.08/min	.08/min	.08/min
Calling Card Service	.12/min	.12/min	.12/min
Video Conferencing	30/hr/site	30/hr/site	n/a
Dial-up Internet Costs	at vendor cost	at vendor cost/mo	at vendor cost/mo
Internet Gateway Costs	assessed on an agency basis/yr	assessed on an agency basis/yr	n/a
Communications Labor Charge	48/hr	48/hr	n/a
Cellular Flat Rate Billing	.12/min	.12/min	per rate plan
Language Interpreter Service			1.14/min
<u>DATANETWORK</u>			
Public DSL			at vendor cost/mo
IP Data Service Cost			custom price
Direct Computer Connection Fee			150/mo
Firewall (agency)			150/mo
Network Connected Device Fee			8.50/mo
VPN Site to Site			150/mo
Agencies & Non-profit Entities			40/hr
<u>DESKTOP/SERVER SUPPORT</u>			
Desktop Support			48.00/hr
Desktop Leasing Package			150/mo for 3 years
Desktop Leasing Package			136/mo for 4 years
Enterprise Antivirus			7.50/mo/workstation
Enterprise SMS & WSUS			17.30/workstation/mo
Open System Storage Area Network (SAN);			
Disk Storage			1.30/gigabyte/mo
HBA Connection			117/mo
iSCIS Connection			62.50/mo
Virtual Server Session			171.60/mo
Server Admin Support			48/hr
SON Domain			7/user/mo
Server Lease Package			custom priced/system
Server Footprint Fee – basic service			160/system/mo
Server Footprint Fee – expanded service			175/system/mo
<u>FIELD SERVICES</u>			
Design, Engineering & Mang Services			74/hr
Installation Services			56/hr
<u>TRAINING</u>			
Computer Based Training			custom priced
Training Room Rental			300/day

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56540 - CENTRAL STORE'S REVOLVING FUND (81-1118-1)
EXPENDED IN PROGRAM 171**

Fund Description

The Central Store's Revolving Fund is used by the central procurement operations of DAS Materiel. The fund accounts for the purchase and resale of miscellaneous supplies and other personal property used by state government in its operations. As indicated below, a flat mark-up rate is applied to the cost of all products sold to pay operational expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Markup on general supplies (81-1118.1)	*0%	0%	7%
Markup on paper supplies (81-1118.1)	*0%	0%	7%
*The Central Stores mark-up was temporarily set to 0% during fiscal years 03, 04 and 05 and will be reinstated July 1, 2005.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	753,066	726,551	598,917
Revenue:			
Sales of materials	3,358,949	3,744,464	3,488,969
Interest	28,415	20,260	38,210
Other/Adjustments	464,979	(430,665)	351,379
Total Revenue	3,852,343	3,334,059	3,878,558
Expenditures:			
Personal services	173,095	78,576	100,402
Operating expenses	3,705,763	3,383,117	3,693,294
Total Expenditures	3,878,858	3,461,693	3,793,696
Ending Balance	<u>726,551</u>	<u>598,917</u>	<u>683,779</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56550 - CAPITOL BUILDINGS PARKING REVOLVING FUND (81-1108.17)
EXPENDED IN PROGRAM 560 & 913**

Fund Description

Receipts from parking charges for employee, state vehicle, and public parking are deposited to the Capitol Buildings Parking Revolving Fund. Such amounts are used to operate, maintain and improve parking facilities.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Lincoln parking rates (monthly):			
South garage (south of Nebraska State Office Building)	\$30	\$30	\$30
East garage (east of Nebraska State Office Building)	30	30	30
Lot A (south of Capitol)	24	24	24
Lot D (17th & 'H' Streets)	24	24	24
Executive lot (16th & 'H' Streets)	24	24	24
Capitol north (horseshoe) drive	24	24	24
Transportation Service Bureau Center	30	30	30
IMS parking garage (13 th & 'K') – lower level	50	50	50
IMS parking garage (13 th & 'K') – upper level	40	40	40
Omaha parking rates (monthly):			
Omaha State Office Building	30	30	30
Omaha Park II	30	30	30
Special use parking permits (each/month)	5	5	5
Parking permit replacement (each)	10	10	10
Access card replacement (each)	15	15	15
Wheel lock/boot removal (per occasion)	35	35	35

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	2,118,927	2,076,938	1,783,144
Revenue:			
Parking space rental	1,044,815	1,083,022	1,181,515
Investment interest	74,017	76,481	83,016
Other	45	158	656
Total Revenue	1,118,877	1,159,661	1,265,187
Expenditures:			
Parking facilities operations & maintenance	856,411	928,696	865,565
Debt service payments – facility improvements	304,455	323,304	323,304
Parking facility acquisition	0	201,455	0
Total Expenditures	1,160,866	1,453,455	1,188,869
Ending Balance	2,076,938	1,783,144	1,859,462

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56560 – IM SERVICES REVOLVING FUND (81-1117)
EXPENDED IN PROGRAM 172**

Fund Description

The Data Processing Revolving Fund is the operational fund for the Information Management Services Division of DAS. This fund collects all revenues and pays all expenses associated with the operations of the state's computers. Large expenditures for computer hardware, software and systems development personnel make up for the major expense categories and this reflects state agencies' demands for computer services upon the Division.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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See following page for schedule of fees.

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	13,171,445	15,159,426	15,522,819
Revenue:			
DP services	44,881,883	38,855,393	38,494,974
Sales of equipment	3,183	6,023	5,354
Miscellaneous	(278,748)	(1,468,379)	1,071,217
Interest from investments	423,876	489,292	476,620
Total Revenue	45,030,194	37,882,329	40,048,165
Expenditures:			
Personal services	16,189,210	15,455,595	15,648,776
Operating expenses	25,638,475	21,050,201	27,768,639
Travel expenses	36,041	49,718	61,372
Capital outlay	1,178,487	963,422	1,052,916
Total Expenditures	43,042,213	37,518,936	44,531,703
Ending Balance	<u>15,159,426</u>	<u>15,522,819</u>	<u>11,039,281</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56560 (cont'd.)

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
ENTERPRISE COMPUTING			
2 MVS – Enterprise Server per SEC-CPU	.18	.185	.12
3 DB2 Inquiry per SEC-CPU	.18	.185	.12
12 MVS - Tape Mounts Each	2.00	2.50	2.00
13 MVS - Job Setup per Job	2.75	2.75	1.35
14 MVS - Disk Storage Cylinder/month	.14	.14	.105
15 MVS - Job Output per Report	.58	.58	.40
32 MVS Dispatch OnLine View Each	.05	.05	.05
34 MVS CICS per SEC-CPU	.60	.47	.29
35 MVS CICS Test per SEC-CPU	.60	.47	.29
TECHNOLOGY SUPPORT			
HOSTED SERVICES			
38 Web Hosting Hit Rate (first 200,000) per hit			.006
39 Web Hosting Rate (200K-1,000K) per hit			.002
40 Web Hosting Rate (1,000K-4,000K) per hit			.0002
55 Domino Web Application (secure exchange)		195.00	195.00
69 E-fax/Inbound Each	.18	.18	.13
70 E-fax/Outbound Each	.18	.18	.13
71 Outbound Long Distance E-Fax Each			.18
73 Web Application – Complexity 1 per Month			195.00
74 Web Application – Complexity 2 per Month			390.00
75 Web Application – Complexity 3 per Month			585.00
76 Web Application – Complexity 4 per Month			780.00
80 Basic E-mail Support per Account/Month	2.00	2.00	2.00
81 SameTime per Account/Month			1.00
82 Business Class E-mail (Lotus Notes) per Account/Month	10.00	10.00	n/a
83 Desk Top Support per Desktop	145.00	145.00	n/a
92 Lotus Notes Hosting per transaction	.006	.006	.006
93 Lotus Notes Application Hosting – Storage per Notes Client			.008
104 Analyst Clerical per hr	42.00	42.00	n/a
107 Job Scheduler per hr	42.00	42.00	n/a
109 Monthly Server Support	160.00	160.00	n/a
110 Monthly Server Support (enhanced)	175.00	175.00	n/a
ENTERPRISE COMPUTING			
144 Applications Analyst per hr	56.00	56.25	56.00
146 Senior Applications Analyst per hr	67.00	67.25	67.00
148 Lead DP Unit Supervisor per hr	74.00	74.25	74.00

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56570 - TRANSPORTATION SERVICES BUREAU REVOLVING FUND (81-1010)
EXPENDED IN PROGRAM 180**

Fund Description

The TSB Revolving Fund is the single fund for the Transportation Service Bureau's operations. Fees for the rental and monthly leasing of vehicles are deposited into this account. Maintenance, fuel and new vehicle acquisition costs are all major expenses incurred while operating the state's motor pool.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

See following page for schedule of fees.

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

3,431,159

3,660,884

3,128,160

Revenue:			
Rent on motor vehicles	5,729,336	6,227,905	6,439,948
Miscellaneous	7,970	48,667	(23,065)
Sale of vehicles	920,789	640,921	968,640
Interest	105,298	102,185	124,942
Total Revenue	6,763,393	7,019,678	7,510,465

Expenditures:			
Personal services	554,793	471,871	505,798
Operating expenses	2,745,459	3,275,542	3,912,410
Capital outlay	3,232,925	3,854,989	2,924,210
Travel expenses	491	0	2,778
Total Expenditures	6,533,668	7,602,402	7,345,196

Ending Balance

3,660,884

3,128,160

3,293,429

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06(1)	2006-07
Mileage rates: (cents/mile traveled)			
Compact	.21/mile	.21/mile	.27/mile
Intermediate Sedan	.22/mile	.22/mile	.28/mile
Intermediate Wagon	.23/mile	.23/mile	.29/mile
Mini Passenger-Mini Van Cargo	.23/mile	.23/mile	.29/mile
1 Ton Cargo Van	.24/mile	.24/mile	.30/mile
15 passenger vans	.25 mile	.25/mile	.31/mile
AWD mini van	.24/mile	.24/mile	.30/mile
¾ Ton pickup with or without topper	.27/mile	.27mile	.33/mile
Pickup club cab with or without topper	.27mile	.27/mile	.33/mile
½ ton pickup with or without topper	.24/mile	.24/mile	.30/mile
Pickup 4/4 with or without topper	.25/mile	.25/mile	.31/mile
4X4 SUV (4 Passenger)	.25/mile	.25/mile	.31/mile
4X2 SUV (5 Passenger)	.26/mile	.26/mile	.32/mile
4X4 SUV (5 Passenger)	.27/mile	.27/mile	.33/mile
4X2 SUV (7 Passenger)	.26/mile	.26/mile	.32/mile
4X4 SUV (7 Passenger)	.27/mile	.27/mile	.33/mile
4X2 SUV (9 Passenger)	.26/mile	.26/mile	32/mile
4X4 SUV (9 Passenger)	.28/mile	.28/mile	.34/mile
4X4 Compact Crew Cab with topper	.24/mile	.24/mile	.30/mile
4X4 ½ Ton Crew Cab with topper	.25/mile	.25/mile	.31/mile
Compact Pickup	.23/mile	.23/mile	.29/mile

(1) Mileage rates were increased approximately 5 cents per mile 12/01/05 from the published rate due to gas costs.

Rental rates:

- One-half day

Compact	6.00	6.00	6.50
Intermediate	6.50	6.50	6.50
Intermediate wagon	7.00	7.00	7.00
Mini Van Passenger-Mini Van Cargo	8.00	8.00	8.50
1 Ton Cargo Van	7.00	7.00	7.00
Pickup 4x4 with and without topper	8.50	8.50	8.50
12 passenger vans	n/a	n/a	9.00
15 passenger vans	9.00	9.00	9.00
AWD mini van	10.00	10.00	10.00
¾ ton pickup with and without topper	10.00	10.00	10.00
Pickup club cab with and without topper	10.50	10.50	11.00
½ ton pickup with or without topper	7.00	7.00	7.00
4X4 SUV (4 Passenger)	8.50	8.50	8.50
4X4 SUV (5 Passenger)	10.50	10.50	10.50
4X2 SUV (7 Passenger)	10.50	10.50	11.00
4X4 SUV (7 Passenger)	10.50	10.50	11.00
4X2 SUV (9 Passenger)	12.00	12.00	12.00
4X4 SUV (9 Passenger)	12.50	12.50	12.50
4X4 ½ Ton (super) Crew Cab w/topper	10.00	10.00	10.50
Compact Pickup	7.00	7.00	7.00
Dakota Quad 4X4 with topper	n/a	n/a	9.00
¾ 1500 2X4	n/a	n/a	10.00

- Daily

Compact	10.00	10.00	10.50
Intermediate	10.50	10.50	10.50
Intermediate wagon	11.50	11.50	11.50

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

FUND 56570 (cont'd.)

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
- Daily (Cont.)			
Mini Van Passenger-Mini Van Cargo	13.50	13.50	13.50
1 Ton Cargo Van	11.50	11.50	11.50
Pickup 4x4 with or without topper	14.00	14.00	14.50
12 passenger vans	n/a	n/a	15.00
15 passenger vans	14.50	14.50	15.00
AWD mini van	16.50	16.50	17.00
¾ ton pickup with or without topper	16.50	16.50	16.50
Club cab pickup with or without topper	17.50	17.50	18.00
½ ton pickup with or without topper	11.50	11.50	12.00
4X4 SUV (4 Passenger)	14.00	14.00	14.50
4X4 SUV (5 Passenger)	17.00	17.00	17.50
4X2 SUV (7 Passenger)	17.50	17.50	18.00
4X4 SUV (7 Passenger)	17.50	17.50	18.00
4X2 SUV (9 Passenger)	19.50	19.50	20.00
4X4 SUV (9 Passenger)	20.50	20.50	21.00
4X4 ½ Ton (super) Crew Cab	17.00	17.00	17.00
Compact Pickup	11.50	11.50	12.00
4X4 Pickup	n/a	n/a	14.50
Dakota Quad 4X4 with topper	n/a	n/a	14.50
¾ 1500 2X4	n/a	n/a	16.50
- Monthly Lease Rates			
Compact	169	168	169
Intermediate	174	174	174
Intermediate wagon	188	188	188
Mini Van Passenger-Mini Van Cargo	224	224	224
1 Ton Cargo Van	188	188	188
4WD pickup with or without topper	234	234	235
15 passenger vans	243	243	243
12 passenger vans	n/a	n/a	243
AWD mini van	276	276	276
¾ ton pickup with or without topper	275	275	275
Club cab pickup with or without topper	294	294	294
½ ton pickup with or without topper	192	192	192
4X4 SUV (4 Passenger)	234	234	234
4X2 SUV (5 Passenger)	274	274	274
4X4 SUV (5 Passenger)	285	285	285
4X2 SUV (7 Passenger)	293	293	293
4X4 SUV (7 Passenger)	292	292	292
4X2 SUV (9 Passenger)	328	328	328
4X4 SUV (9 Passenger)	344	344	344
4X4 ½ Ton Crew (super) Cab with topper	281	281	281
Compact Pickup	192	192	192
1 Ton Pickup	293	293	293
4X4 Diesel ¾ Ton	301	301	301
Dakota Quad 4X4 with topper	n/a	n/a	240
¾ 1500 2X4 with topper	n/a	n/a	275

NOTE: Half-day rates apply to vehicles which are picked up and returned to the Motor Pool within four hours between 7:30 a.m., and 5:00 p.m., the same working day. Daily rates are assessed when vehicles are retained beyond the four-hour limit or beyond the normal working hours the day they are released from the Motor Pool.

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56580 - SURPLUS PROPERTY REVOLVING FUND (81-161.04)
EXPENDED IN PROGRAM 171**

Fund Description

The Surplus Property Division of DAS Materiel utilizes the Surplus Property Revolving Fund to handle its fiscal operations. The Surplus Property Operations charge a flat percent against the sale price of each item sold by them. This Division will sell agency surplus along with political subdivision surplus at a higher rate of commission as indicated.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
State agency fee (81-161.04)	7.0%	7.0%	7.0%
Political subdivision fee (81-161.04)	7.0%	7.0%	7.0%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,133,018	1,146,629	2,148,981
Revenue:			
Sale of property	222,437	233,761	271,748
Miscellaneous/Due to Fund	1,770	966,824	(933,818)
Interest from investments	20,459	19,577	32,955
Total Revenue	244,666	1,220,162	-629,115
Expenditures:			
Personal services	184,923	129,544	108,885
Operating expenses	34,346	88,266	88,378
Other	11,786	0	2,040
Total Expenditures	231,055	217,810	199,303
Ending Balance	<u>1,146,629</u>	<u>2,148,981</u>	<u>1,320,563</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 56650 - ACCOUNTING DIVISION'S REVOLVING FUND (81-1110.04)
EXPENDED IN PROGRAM 567**

Fund Description

This revolving fund was created in 1995 (LB 325) to deposit payment for services rendered by the Accounting Division to prepare warrants, process payroll, process transaction accounts, and other services as determined by the Director of Administrative Services.

The NIS Team is also supported by this fund and performs System functionality related to Finance, HR/Payroll and Procurement System Upgrades and system maintenance.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

***** varies *****

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

374,259

656,341

833,074

Revenue:			
Professional & technical services	2,833,107	3,628,225	3,688,749
Interest	95,893	134,886	233,117
Other	2,260,950	1,293,180	1,209,745
Total Revenue	5,189,950	5,056,291	5,131,611

Expenditures:			
Personal services	1,328,545	1,744,495	1,775,143
Operating expenses	3,546,813	3,042,040	2,355,872
Travel expenses	16,089	27,637	19,423
Capital outlay	16,421	65,386	515,912
Total Expenditures	4,907,868	4,879,558	4,666,350

Ending Balance

656,341

833,074

1,298,335

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58010 - TEMPORARY EMPLOYEE POOL (81-1354.04)
EXPENDED IN PROGRAM 605**

Fund Description

The Temporary Employee Pool Revolving Fund is administered by the personnel division of the Department of Administrative Services. The fund consists of fees paid by state agencies to the division for temporary employment services. Actual charges to agencies vary on usage. The actual hourly rate includes 24% to cover FICA, unemployment, workers' compensation, and program administrative costs. If a temporary employee is eligible and enrolls in a health plan the premium cost is billed to the agency.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Fees paid by agencies	-----	varies	-----

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	179,065	346,018	621,181
Revenue:			
Charges to agencies	4,626,644	5,159,920	5,756,283
Interest income	5,482	13,443	23,098
Other	0		
Total Revenue	4,632,126	5,173,363	5,779,381
Expenditures:			
Temporary employee pool operations	4,465,173	4,898,200	5,502,637
Total Expenditures	4,465,173	4,898,200	5,502,637
Ending Balance	<u>346,018</u>	<u>621,181</u>	<u>897,925</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58020 – DAS HR REVOLVING FUND
EXPENDED IN PROGRAM 049**

Fund Description

This fund was administratively created to account for expenditures and revenues associated with the creation of a central human resource activity within the Department of Administrative Services (DAS).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Charges to DAS divisions		----- varies -----	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance			23,910

Revenue:			
Charges to DAS divisions		203,179	203,178
Interest income		1,794	4,646
Other			
Total Revenue	0	204,973	207,824

Expenditures:			
Administration		181,063	213,225
Total Expenditures	0	181,063	213,225

Ending Balance		<u>23,910</u>	<u>81,509</u>
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AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58030 - TRAINING REVOLVING FUND (81-1354.03)
EXPENDED IN PROGRAM 605**

Fund Description

The Training Revolving Fund is administered by the personnel division of the Department of Administrative Services. Funds are received by personnel from agencies whose employees participate in the various training programs to cover the cost of those programs. This fund includes the revenues and expenditures associated with the Information Technology Retraining Program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Charges to agencies		----- varies -----	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	66,161	72,023	68,781
Revenue:			
Charges to agencies	18,181	10,920	11,670
Interest	2,438	2,824	2,915
Settlement	0		
Total Revenue	20,619	13,744	14,585
Expenditures:			
Employee training operations	14,757	16,986	21,409
Total Expenditures	14,757	16,986	21,409
Ending Balance	<u>72,023</u>	<u>68,781</u>	<u>61,957</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58040 - PERSONNEL DIVISION REVOLVING FUND (81-1354.05)
EXPENDED IN PROGRAM 605**

Fund Description

The Personnel Division Revolving Fund was administratively created in 1996. The fund is used for activities associated with (a) the upgrade of the state's Personnel Classification System, (b) a coordinated advertising system for state government employment advertising and (c) the state's employee recognition program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
State agency contributions		***** varies *****	
20% surcharge for coordinated advertising		***** varies *****	

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	95,124	105,909	134,546
Revenue:			
Sale of services	81,273	92,910	105,541
Interest income	3,497	4,210	6,501
Employee Recognition		30,125	25,000
Total Revenue	84,770	127,245	137,042
Expenditures:			
Operations	73,983	98,608	90,041
Total Expenditures	73,983	98,608	90,041
Ending Balance	<u>105,909</u>	<u>134,546</u>	<u>181,547</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58910 - STATE INSURANCE FUND (81-8,239.02)
EXPENDED IN PROGRAM 594**

Fund Description

The State Insurance Fund allows the risk manager to purchase insurance policies covering select state liabilities. For example, one auto policy is purchased to cover all motor fleets, one airplane policy covers planes owned by Aeronautics, State Patrol and Game and Parks. This central purchasing of a statewide policy allows consistency and control over insurance coverage received. No fees are paid but agencies will reimburse the fund at a pro rata share of their liability in each specific policy. The risk manager also bills the agencies the amount of the policy deductible if there is a claim/loss.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Building at .062/\$100 of value.			
Inventory at .054/\$100 of replacement cost.			
Inland Marine at 159/\$100 replacement cost.			
Motor vehicle based on actuarial analysis.		----- varies -----	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,132,582	1,984,703	3,468,579
Revenue:			
Sales & charges	4,027,687	4,577,292	4,966,714
Interest	82,227	142,764	197,459
Other	150	360,985	
Total Revenue	4,110,064	5,081,041	5,164,173
Expenditures:			
Insurance expense	3,257,943	3,597,165	6,049,520
Total Expenditures	3,257,943	3,597,165	6,049,520
Ending Balance	<u>1,984,703</u>	<u>3,468,579</u>	<u>2,583,232</u>

AGENCY 65 - DEPARTMENT OF ADMINISTRATIVE SERVICES

**FUND 58920 - WORKERS' COMPENSATION CLAIMS
EXPENDED IN PROGRAM 593**

Fund Description

Since 1989, the State Claims Board has had the authority to charge agencies a premium for workers' compensation claims incurred. The Risk Manager is charged with tracking workers' compensation claim payments by agencies and bill accordingly, however, it operates just as an insurance policy and those who don't have claims subsidize those with claims. All workers' compensation payments for all state employees are paid from this fund.

Schedule of Fees and Taxes	2004-05 % of <u>Total Salaries</u>	2005-06	2006-07
Agency Premium Payment:			
Supreme Court	.0042		
Attorney General	.0040		
Department of Agriculture	.0200		
Department of Roads	.0244		
Military Department	.0175		
Educational Lands & Funds	.0558		
Game and Parks Comm.	.0323		
Correctional Services	.0150		
University of Nebraska	.0062		
NETC	.0240		
State Patrol	.0200		
All other agencies	.0035		
Assessments based on actuarial study		*** varies***	

Fund Summary

	2004-05	2005-06	2006-07
Beginning Balance	3,932,045	5,799,860	9,505,130
Revenue:			
Premiums	15,121,960	14,960,667	14,960,667
Interest	217,540	383,608	572,906
Misc. Adjustment		277,721	
Total Revenue	15,339,500	15,621,996	15,533,573
Expenditures:			
Workers' Compensation Claims	13,471,685	11,916,726	11,637,949
Total Expenditures	13,471,685	11,916,726	11,637,949
Ending Balance	<u>5,799,860</u>	<u>9,505,130</u>	<u>13,400,754</u>

AGENCY 66 - ABSTRACTERS' BOARD OF EXAMINERS

**FUND 26610 - ABSTRACTERS' BOARD OF EXAMINERS CASH FUND (76-549)
EXPENDED IN PROGRAM 58**

Fund Description

The Abstracters' Board of Examiners Cash Fund is the operations fund for this agency. The Board assesses fees for examinations, renewals and registration of abstracters and utilizes proceeds to cover operation expenses.

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Application fee (76-542)	\$50	\$50	\$50
Examination fee (76-542 & 76-543)	50	50	50
Re-Examination fee (76-542 & 76-543)	50	50	50
Application fee for certificate of authority (76-545)	100	200	200
Temporary certificate of authority fee (76-546)	100	100	100
Renewal fee for certificate of authority (76-547)	100	200	200
Renewal fee for certificate of registration (76-547)	60	120	120
Late fee (76-548)	10%/mo.	10%/mo.	10%/mo.

Fund Summary	2004-05	2005-06	2006-07
Beginning Balance	65,936	68,062	104,176

Revenue:			
Application Fees	300	1,600	1,100
Certificates of registration/License	30,700	62,140	1,240
Examination fees	2,710	650	550
Investment interest	2,173	2,848	4,214
Miscellaneous Revenues	30	360	50
Sale of surplus property	0	60	0
Total Revenue	35,913	67,658	7,154

Expenditures:			
Salaries	14,050	14,800	15,350
Per Diems	1,650	2,150	1,750
Benefits	2,221	2,456	2,587
Operating Expenses	12,045	9,143	12,959
Travel	1,913	2,995	7,519
Capital Outlay	1,908	0	0
Total Expenditures	33,787	31,544	40,165

Ending Balance	68,062	104,176	71,165
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AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26900 - NEBRASKA ARTS COUNCIL CASH FUND (82-316)
EXPENDED IN PROGRAM 326**

Fund Description

The Nebraska Arts Council Cash Fund was created in 1977. All revenue received from Arts Council conferences, exhibitions, performance fees and sale of promotional materials is deposited in the fund. Money in the fund is used to administer and sponsor conferences, to pay for the operating costs of the agency and the Governor's Arts Awards Program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Registration fees - conferences		Varies according to activity.	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,601	283	3,627
Revenue:			
Miscellaneous	430	499	0
Supplies and materials	0	0	0
Interest	107	141	217
Sale of surplus property	1,400	0	0
Donations and grants	0	15,000	0
Registration fees	0	0	0
Total Revenue	1,937	15,640	217
Expenditures:			
Arts Council operations	4,255	12,296	0
Total Expenditures	4,255	12,296	0
Ending Balance	<u>283</u>	<u>3,627</u>	<u>3,844</u>

AGENCY 69 - NEBRASKA ARTS COUNCIL

**FUND 26920 - NEBRASKA ARTS AND HUMANITIES CASH FUND (82-332)
EXPENDED IN PROGRAM 329**

Fund Description

The Nebraska Arts and Humanities Cash Fund was established in law in 1998 to receive the earnings from the Nebraska Cultural Endowment Fund. The fund is administered by the Nebraska Arts Council. Disbursements are to be matched dollar-for dollar by non-state sources and are used to stabilize funding for arts and humanities organizations in Nebraska. The first transfer of interest earnings occurred at the end of FY 98-99.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

---- SEE FUND DESCRIPTION ---

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

79,070

1,177

789

Revenue:			
Transfer in from Cultural Trust Endowment Fund	288,466	478,868	728,128
Interest	1,508	1,060	895
Total Revenue	289,974	479,928	729,023

Expenditures:			
State Aid	367,847	480,316	729,776
Total Expenditures	367,847	480,316	729,776

Ending Balance

1,177

789

36

AGENCY 70 - STATE FOSTER CARE REVIEW BOARD

**FUND 27010 - FOSTER CARE REVIEW BOARD CASH FUND
EXPENDED IN PROGRAM 116**

Fund Description

Donations and contributions to this fund are used for specifically designated purposes or for special projects.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	9,652	11,764	14,821
Revenue:			
Grants and contributions	2,910	5,612	1,572
Investment income	344	505	572
Total Revenue	3,254	6,117	2,144
Expenditures:			
Total Expenditures	1,142	3,060	2,642
Ending Balance	<u>11,764</u>	<u>14,821</u>	<u>14,323</u>

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21830 - NEBRASKA AGRICULTURAL PRODUCTS RESEARCH FUND (2-2501)
EXPENDED IN PROGRAM 602**

Fund Description

The Nebraska Agricultural Products Research Fund is utilized to finance research projects which may be patented in the future. Income is derived from the licensing or sale of patents on projects which the fund financed.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Non-OCC license permit fee (2-2506)			
	Royalties or income derived from licensing or sale of patents resulting from research projects conducted with Research Fund monies are returned for deposit to the fund.		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	155,560	142,413	117,463
Revenue:			
Interest	5,248	5,385	5,321
Professional & Technical	0	0	
Miscellaneous	0	0	
Total Revenue	5,248	5,385	5,321
Expenditures:			
Research Division	18,395	30,335	9,294
Total Expenditures	18,395	30,335	9,294
Ending Balance	<u>142,413</u>	<u>117,463</u>	<u>113,490</u>

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 21860 - ADMINISTRATIVE CASH FUND (81-1201.22)
EXPENDED IN PROGRAM 600**

Fund Description

The Administrative Cash Fund is utilized to receive funds from the sale of the Department of Economic Development publications, fees charged for the sale of Nebraska items promoting economic development and tourism, deposits charged for the temporary use of Nebraska items, conference attendance fees, cooperative marketing and promotional expenses, and gifts, grants and reimbursements. The revenue is in turn used to finance publication printing and production and to offset agency promotional and economic development expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
	SEE NARRATIVE		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	97,295	75,570	119,466
Revenue:			
Business Fees and Interest	187,578	120,676	125,905
Total Revenue	187,578	120,676	125,905
Expenditures:			
Administration	208,303	77,781	107,565
Total Expenditures	208,303	77,781	107,565
Ending Balance	<u>75,570</u>	<u>119,466</u>	<u>137,806</u>

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27260 – CIVIC, CULTURAL AND CONVENTION CENTER FINANCING (13-2704)
EXPENDED IN PROGRAM 655**

Fund Description

This program was authorized through legislation passed in 1999 to provide a source of funding for local civic, cultural and convention centers in the state. The fund may be used for assistance for the construction of new centers or the renovation or expansion of existing centers. The fund receives annual transfers from the Department of Revenue based upon

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Transfer from the Department of Revenue	- - - SEE FUND DESCRIPTION - - -		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	550,118	362,514	228,878
Revenue:			
Transfers in	427,521	193,024	342,700
Interest	4,875	4,004	10,760
Total Revenue	432,396	197,028	353,460
Expenditures:			
Total Expenditures	620,000	330,664	0
Ending Balance	<u>362,514</u>	<u>228,878</u>	<u>582,338</u>

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27210 - VISITORS' PROMOTION FUND (81-1252)
EXPENDED IN PROGRAM 618**

Fund Description

The Visitors' Promotion Fund receives the one percent lodging tax placed on the total charge at a lodging facility (hotel/motel/campgrounds). The funds are utilized to finance the Travel and Tourism Division of the Department of Economic Development. The Division coordinates the promotion of tourism in Nebraska and assists local governments in promotional activities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Lodging tax (81-1253)	1% on total hotel/motel/campground charge		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	132,455	284,412	280,047
Revenue:			
Lodging tax	2,832,564	3,008,103	3,266,059
Interest	8,599	18,384	17,731
Publications	0	0	42,477
Miscellaneous	0	1,085	47,419
Total Revenue	2,841,163	3,027,572	3,363,686
Expenditures:			
Visitor's promotion	2,689,206	3,031,937	3,208,687
Total Expenditures	2,689,206	3,031,937	3,208,687
Ending Balance	<u>284,412</u>	<u>280,047</u>	<u>435,046</u>

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27230 - JOB TRAINING CASH FUND
EXPENDED IN PROGRAM 580**

Fund Description

The Job Training Cash Fund was established in FY 1989-90 to receive funds transferred from the Department of Labor Employment Security Special Contingent Fund. The Job Training Cash Fund is used to support and enhance employment in businesses and industries in Nebraska through the Skill Training Employment Program. Costs associated with training new employees are funded through this program.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

--- SEE FUND DESCRIPTION ---

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

4,891,010

4,897,580

18,086,049

Revenue:			
Interest	173,191	742,656	818,911
Transfers in	0	15,000,000	0
Total Revenue	173,191	15,742,656	818,911

Expenditures:			
State Aid	151,922	2,527,739	2,393,670
Operations	14,699	26,448	21,900
Total Expenditures	166,621	2,554,187	2,415,570

Ending Balance

4,897,580

18,086,049

16,489,390

AGENCY 72 - DEPARTMENT OF ECONOMIC DEVELOPMENT

**FUND 27240 - AFFORDABLE HOUSING TRUST FUND (58-703)
EXPENDED IN PROGRAM 601**

Fund Description

The Affordable Housing Trust Fund is established in the Department of Economic Development to finance loans, grants, subsidies, credit enhancements and other financial assistance for community affordable housing projects. The fund may also be used to pay the administrative expenses of the Department to administer the program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Documentary stamp tax (portion of total tax)	\$1	\$1.25	\$1.25

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	8,141,681	11,680,108	14,112,549
Revenue:			
Documentary stamp taxes	8,035,594	10,130,229	10,392,725
Interest	320,724	452,707	660,115
Miscellaneous	-1,453,408	-3,491,430	-1,500,000
Total Revenue	6,902,910	7,091,506	9,552,840
Expenditures:			
Affordable Housing	3,364,483	4,659,065	7,934,767
Total Expenditures	3,364,483	4,659,065	7,934,767
Ending Balance	<u>11,680,108</u>	<u>14,112,549</u>	<u>15,730,662</u>

AGENCY 73 - BOARD OF LANDSCAPE ARCHITECTS

**FUND 27310 - STATE BOARD OF LANDSCAPE ARCHITECTS CASH FUND (81-8,194)
EXPENDED IN PROGRAM 597**

Fund Description

The State Board of Landscape Architects Cash Fund is the operations fund for this agency. The Board assesses fees for examination, renewals and registration of landscape architects and utilizes proceeds to cover operation expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Registration fee (81-8,194)	\$100	\$100	\$100
Exam application fee (81-8,194)	\$100	\$100	\$100
Exam administrative fee and shipping (81-8,194)	\$100	\$100	\$100
Renewal fee (81-8,194)	\$100	\$100	\$100
Late fee (81-8,200)	10%/mo	10%/mo	10%/mo

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	19,684	20,368	21,474

Revenue:			
Registration Fees			
Application Fees	600	900	700
Licensing Fee	600	1,200	700
Renewal Fees	7,500	7,800	8,300
Renewal Late Fees	170	110	120
Exam Fees	0	630	370
Miscellaneous Fees	50	100	0
Investment Interest	696	849	939
Sale of Surplus Property			
Total Revenue	9,616	11,589	11,129

Expenditures:			
Operating Expense	8,356	10,023	12,423
Travel	577	460	12
Total Expenditures	8,933	10,483	12,435

Ending Balance	<u>20,368</u>	<u>21,474</u>	<u>20,168</u>
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AGENCY 74 - NEBRASKA POWER REVIEW BOARD

**FUND 27410 - POWER REVIEW FUND (70-1020)
EXPENDED IN PROGRAM 072**

Fund Description

The Power Review Fund receives money from assessments on electric power suppliers operating in the State of Nebraska. Each year, any entity having an electric distribution system or generation and distribution system (including municipalities) is assessed an amount proportional to their gross income sufficient to pay the expenses of the Power Review Board.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Assessments of electric power suppliers (70-1020)	Proportional to the gross income of the utilities		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	167,982	293,837	204,590
Revenue:			
Assessments	367,866	131,373	243,140
Investment interest	9,882	12,879	14,432
Total Revenue	377,748	144,252	257,572
Expenditures:			
Personal services	178,209	173,767	194,366
Operating expenses	60,965	51,477	58,117
Travel	12,719	8,255	12,312
Total Expenditures	251,893	233,499	264,795
Ending Balance	<u>293,837</u>	<u>204,590</u>	<u>197,367</u>

AGENCY 75 - NEBRASKA INVESTMENT COUNCIL

**FUND 27510 - STATE INVESTMENT OFFICER'S CASH FUND (72-1249.02)
EXPENDED IN PROGRAM 610**

Fund Description

The State Investment Officer's Cash Fund receives revenue from assessments made against each of the funds managed by the State Investment Officer. Each fund pays a pro-rata share of the investment management expense (where it is not specifically prohibited by law). Funds managed and assessed include the Short Term Investment Pool, retirement funds of the teachers, judges and State Patrol, Aeronautical Trust Fund, and J.J. Soukup Trust Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Assessments against funds managed (72-1249.02)		----- pro-rata shares -----	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	170,201	174,224	191,960
Revenue:			
Assessments	714,008	760,032	873,127
Soft Dollars	375,239	382,222	359,972
Investment interest	7,471	9,085	9,283
Other	0	97	
Total Revenue	1,096,718	1,151,436	1,242,382
Expenditures:			
Operating expenses	1,092,695	1,133,700	1,187,080
Total Expenditures	1,092,695	1,133,700	1,187,080
Ending Balance	<u>174,224</u>	<u>191,960</u>	<u>247,262</u>

AGENCY 78 - CRIME COMMISSION

**FUND 27800 - VICTIM'S COMPENSATION FUND (81-1835)
EXPENDED IN PROGRAM 202**

Fund Description

This fund supplements federal and general funds in providing compensation to innocent victims of crime for uninsured medical expenses and lost wages resulting from personal injury in amounts determined by the Crime Victim's Reparations Committee. It also provides additional resources for the provision of pecuniary loss for the dependents of the deceased victim and any other loss resulting from the personal injury or death of the victim which the Committee determines to be reasonable. Inmate wages in federally certified correctional industries programs are the largest source of revenues to this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Restitution payments (29-2286)		Amount determined by court order	
Notoriety-for-profit/ "Son of Sam" payments (81-1836)		Contract amount for criminal's story	
Inmate wages (83-183.01)	5%	5%	5%

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	4,347	16,515	33,388
Revenue:			
Inmate wages	36,347	41,383	37,917
Investment and Miscellaneous Income	334	5,117	2,262
Total Revenue	36,681	46,500	40,179
Expenditures:			
Government aid	24,514	29,626	45,837
Total Expenditures	24,514	29,626	45,837
Ending Balance	<u>16,515</u>	<u>33,388</u>	<u>27,731</u>

AGENCY 78 - CRIME COMMISSION

**FUND 27810 - LAW ENFORCEMENT IMPROVEMENT FUND (81-1428)
EXPENDED IN PROGRAM 199**

Fund Description

Until January 1, 2007, a Law Enforcement Improvement Fund fee of two dollars shall be taxed as costs in every criminal proceeding and beginning January 1, 2007, the fee shall be one dollar. This money is deposited into the Law Enforcement Improvement Fund (LEIF) and used to defray the expenses of operating the Law Enforcement Training Center.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Law Enforcement Improvement Fund Fee (81-1429)	\$2	\$2	\$*
* Until January 1, 2007, the LEIF fee is \$2, then beginning January 1, 2007, it drops to \$1.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	223,053	226,026	90,981
Revenue:			
LEIF fee	578,790	571,926	490,761
Investment and Miscellaneous Income	26,809	14,478	11,854
Total Revenue	605,599	586,404	502,615
Expenditures:			
Salaries and Benefits	413,277	347,450	91,232
Operating Expenses	137,524	244,533	214,555
Travel	21,005	19,051	23,651
Capital Outlay	30,821	110,414	82,392
Total Expenditures	602,627	721,448	411,830
Ending Balance	<u>226,026</u>	<u>90,981</u>	<u>181,766</u>

AGENCY 78 - CRIME COMMISSION

**FUND 27820 - NEBRASKA LAW ENFORCEMENT TRAINING CENTER CASH FUND (81-1413.01)
EXPENDED IN PROGRAM 199**

Fund Description

The Crime Commission's Law Enforcement Training Center charges local governments for the provision of room and board and tuition for non-mandatory instruction to peace officers. Until FY 1990-91, receipts from these fees were deposited in Fund 27810 - Law Enforcement Improvement Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Dorm rental (per day)	\$15.00	15.00	15.00
Tuition (per day)	\$38.00	38.00	38.00

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	304,523	257,843	366,860
Revenue:			
Intergovernmental Revenues	5,710	4,290	10,000
Sales & Charges	86,200	95,608	157,857
Investment and Miscellaneous Income	75,902	393,607	65,820
Total Revenue	167,812	493,505	233,677
Expenditures:			
Salaries and Benefits	214,492	384,537	301,547
Operating Expenses	0	(50)	0
Total Expenditures	214,492	384,487	301,547
Ending Balance	<u>257,843</u>	<u>366,860</u>	<u>298,989</u>

AGENCY 78 - CRIME COMMISSION

**FUND 27850 - COMMUNITY CORRECTIONS UNIFORM DATA ANALYSIS CASH FUND (47-632)
EXPENDED IN PROGRAM 220**

Fund Description

The Community Corrections Uniform Data Analysis Cash Fund is to be used to support operations relating to the implementation and coordination of the uniform analysis of crime data pursuant to the Community Corrections Act. A uniform data analysis fee is imposed on court filings and this fee is credited to this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Uniform data analysis fee (47-633)	\$1	\$1	\$1

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	348,349	774,227	781,690
Revenue:			
Uniform data analysis fee	406,631	424,593	442,730
Investment and Miscellaneous Income	19,247	26,385	43,004
Operating Transfers Out	0	(350,000)	0
Total Revenue	425,878	100,978	485,734
Expenditures:			
Salaries and Benefits	0	14,075	57,888
Operating Expenses	0	75,786	125,010
Travel	0	3,656	3,467
Total Expenditures	0	93,517	186,365
Ending Balance	<u>774,227</u>	<u>781,690</u>	<u>1,081,057</u>

AGENCY 81 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED

**FUND 28110 - COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED CASH FUND (71-8612)
EXPENDED IN PROGRAM 357**

Fund Description

The fund contains money received pursuant to the Commission for the Blind and Visually Impaired Act and may be used for the operation of the Commission. It also contains a percentage of the net proceeds from the operation of vending facilities by the blind which are used to cover supervisory and administrative expenses incurred by Commission staff. Other cash fund revenue is received from the sale of aids and appliances, such as canes and Braille writers, to the visually impaired. The fund was established on July 1, 2000, when the Commission was created, and initially contained funds transferred from the Small Business Enterprise Cash Fund and Institutional Cash Fund in the Department of Health and Human Services.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Net proceeds of vending facilities (71-8612)	% of net proceeds	% of net proceeds	% of net proceeds
Sale of services, supplies and materials (71-8612)	Cost	Cost	Cost

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	30,826	33,139	35,509
Revenue:			
Vending facility fees	58,160	51,615	53,938
Interest Income	1,289	1,443	2,594
Sale of services, supplies & materials	5,178	7,762	2,919
Business fees	19,984	0	0
Grants			59,577
Total Revenue	84,611	60,820	119,028
Expenditures:			
Personal services	43,750	28,941	30,124
Operations, travel, capital outlay	37,595	25,302	70,843
Government aid	953	4,207	157
Total Expenditures	82,298	58,450	101,124
Ending Balance	<u>33,139</u>	<u>35,509</u>	<u>53,413</u>

AGENCY 82 - COMMISSION ON THE HEARING IMPAIRED

**FUND 28210 - HEARING IMPAIRED CASH FUND
EXPENDED IN PROGRAM 578**

Fund Description

This fund is used by the agency for interpreter services reimbursement and for grants received by the agency.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Hourly rate for interpreter services:			
General assignment:	\$30-50		
1 st hour		\$40-\$50	\$40-\$50
each additional hr.		\$20-\$30	\$20-\$30
Legal	\$35-50		
1 st hr.		\$45-\$50	\$30-50
each additional hr.		\$30-\$35	\$30-\$35
QAST Performance Exam	\$20-45	\$170	\$170
QAST Written Exam	\$20-120	\$25	\$25

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	46,144	30,829	35,495
Revenue:			
Grants	7,500	32,490	81,621
Interpreter services	4,635	4,412	8,327
Interest	1,160	779	2,367
Other	400	20	1,010
Total Revenue	13,695	37,701	93,325
Expenditures:			
Agency operations	29,010	33,035	48,902
Total Expenditures	29,010	33,035	48,902
Ending Balance	<u>30,829</u>	<u>35,495</u>	<u>79,916</u>

AGENCY 83 - AID TO COMMUNITY COLLEGES

**FUND 28310 - NEBRASKA COMMUNITY COLLEGE AID CASH FUND (79-2664)
EXPENDED IN PROGRAM 099**

Fund Description

The Nebraska Community College Aid Cash Fund was created pursuant to LB 305 enacted in 1989. Revenue credited to the fund includes transfers of balances from the Employment Security Special Contingent Fund (see Department of Labor, Agency 23) as directed by the Legislature and interest income generated by invested balances. As provided in statute, the fund may be used to provide aid, grants or contracts to the community colleges for the purposes of funding faculty training, instructional equipment upgrades, employee assessment, preemployment training, employment training and dislocated worker programs.

Note: No amounts have been transferred from the Employment Security Special Contingent Fund to the Nebraska Community College Aid Cash Fund since FY 1994-95. Since that time, fund revenue has been limited to interest income from invested balances.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
None - See Fund Description.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,896	4,036	4,205
Revenue:			
Transfers from Employment Security Special Contingent Fund	0	0	0
Investment interest	140	169	198
Total Revenue	140	169	198
Expenditures:			
Aid to community colleges			
Total Expenditures	0	0	0
Ending Balance	<u>4,036</u>	<u>4,205</u>	<u>4,403</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28330 – LIVESTOCK WASTE MANAGEMENT CASH (54-2408)
EXPENDED IN PROGRAM 513**

Fund Description

The Livestock Waste Management Cash Fund receives revenue from fees charged for inspection requests and permit applications for Livestock Waste Control Facilities. The fund is used to partially offset costs of operating the Livestock Waste Management Program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Inspection fees:			
Small facility	\$100	\$100	\$100
Medium facility	\$200	\$200	\$200
Large facility	\$300	\$300	\$500
Permit application fees:	\$200	\$200	\$200
Annual permit fees:	Annual fee approximately 10 cents per animal unit (based on species)		

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	393,306	277,986	416,348
Revenue:			
Licensing and examining fees	41,850	390,155	452,567
Interest	10,671	13,554	22,802
Miscellaneous	6,258	2,208	30,950
Transfers in	0	0	0
Total Revenue	58,779	405,917	506,319
Expenditures:			
Operations	174,099	267,555	257,098
Total Expenditures	174,099	267,555	257,098
Ending Balance	<u>277,986</u>	<u>416,348</u>	<u>665,569</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28340 – CLEAN AIR TITLE V FUND (81-1505.05)
EXPENDED IN PROGRAM 513**

Fund Description

The Clean Air Title V Cash Fund receives emission fees from facilities which are major sources as defined by the Clean Air Act. The fee rate is set annually after facilities file their emission inventory reports. The Clean Air Title V Cash Fund is used to pay the direct and indirect costs of the Department's Class I air program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Emission Fee (per ton of emissions	\$38	\$51	\$57

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	2,089,701	792,306	157,479
Revenue:			
General Business Fees	599,913	1,508,393	3,854,184
Interest	60,380	53,963	57,373
Miscellaneous	5,435	9,172	18,083
Total Revenue	665,728	1,571,528	3,929,640
Expenditures:			
Operations	1,963,125	2,206,355	2,078,930
Total Expenditures	1,963,125	2,206,355	2,078,930
Ending Balance	<u>792,306</u>	<u>157,479</u>	<u>2,008,189</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28345 – AIR CONSTRUCTION PERMIT FEE FUND (81-1505.06)
EXPENDED IN PROGRAM 513**

Fund Description

The Legislature passed LB 449 in 2004, which provides the Department the authority to assess construction permit application fees. Fees are fixed based upon emissions potential of the entire facility. The fees generated through this program are used to pay a portion of the costs associated with processing construction permit applications.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Permit fees (81-1505.06)		\$250, \$1,500 or \$3,000, based upon emissions potential	

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	0	27,658	37,983
Revenue:			
Business fees	27,500	137,000	118,260
Interest	158	1,664	3,469
Miscellaneous	0	0	0
Total Revenue	27,658	138,664	121,729
Expenditures:			
Air quality program	0	128,339	16,697
Total Expenditures	0	128,339	16,697
Ending Balance	<u>27,658</u>	<u>37,983</u>	<u>143,015</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28350 - REMEDIAL ACTION PLAN MONITORING FUND (81-15,183)
EXPENDED IN PROGRAM 513**

Fund Description

The Remedial Action Plan Monitoring Fund was established through legislation adopted in 1994. The fund receives voluntary payments made by public and private entities to finance the administration and oversight expenses of the Department of Environmental Quality when the agency monitors voluntary remedial action plans.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Voluntary payments (81-15,184)	An application fee of \$5,000 and a participation fee of \$5,000 is required for an applicant to enter the program. Ongoing additional costs incurred by the Department is reimbursed by the applicant under a payment plan.		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	43,138	36,542	43,105
Revenue:			
Professional and technical services	21,007	20,592	38,813
Registration fees	0	0	0
Interest	1,596	1786	2,240
Miscellaneous	0	0	
Total Revenue	22,603	22,378	41,053
Expenditures:			
Operations	29,199	15,815	26,976
Total Expenditures	29,199	15,815	26,976
Ending Balance	<u>36,542</u>	<u>43,105</u>	<u>57,182</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28359 – SUPERFUND COST SHARE CASH FUND
EXPENDED IN PROGRAM 513**

Fund Description

The Superfund Cost Share Cash Fund is established to receive grants and gifts received by the Department for the purpose of providing cost share for remediation of Superfund sites. The fund was originally administratively created, but as codified into law in May 2005.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
No fee schedule – Fund receives gifts and grants			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	440,039	340,785	1,725,377
Revenue:			
Gift and Grants	190,693	750,093	13,181
Interest	15,800	12,468	73,205
Transfers in	0	1,384,484	0
Total Revenue	206,493	2,147,045	86,386
Expenditures:			
Operations	305,747	762,453	1,596,049
Total Expenditures	305,747	762,453	1,596,049
Ending Balance	<u>340,785</u>	<u>1,725,377</u>	<u>215,714</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28380 - INTEGRATED SOLID WASTE MANAGEMENT FUND (13-2041)
EXPENDED IN PROGRAM 513**

Fund Description

The Integrated Solid Waste Management Fund was established to receive landfill permit fees and solid waste disposal fees charged under the Integrated Solid Waste Management Act. The revenues deposited in the fund are used by the Department of Environmental Quality to regulate solid waste facilities in the State of Nebraska. This fund receives half of the disposal fee charged under the Integrated Solid Waste Management Act. The Department and political subdivisions may also use this fund for certain remediation activities.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Disposal fee (13-2042)	\$1.25 per ton on 3 cubic yards of compacted waste, or per 6 cubic yards of uncompacted waste		
Permit and operation fees (13-2041)	Established by Environmental Quality Council		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,745,581	3,695,613	2,191,137
Revenue:			
General business fees/taxes	1,567,407	1,606,539	1,625,418
Interest	138,205	158,865	104,332
Miscellaneous/Transfers out	11,663	-1,373,359	24,353
Total Revenue	1,717,275	392,045	1,754,103
Expenditures:			
Solid Waste Management	1,767,243	1,896,621	2,078,545
Total Expenditures	1,767,243	1,896,621	2,078,545
Ending Balance	<u>3,695,613</u>	<u>2,191,137</u>	<u>1,866,695</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28390 - WASTE REDUCTION AND RECYCLING INCENTIVE FUND (81-15,160)
EXPENDED IN PROGRAM 513**

Fund Description

The Waste Reduction and Recycling Incentive Fund was established in 1990 to receive funds from the fee placed upon the sale of new tires and an annual business fee. The fund is used to provide state aid for waste reduction and recycling projects. In FY 94-95, revenue from the tire tax was deposited in the Scrap Tire Reduction and Recycling Incentive Fund; beginning in FY99-00, the tire tax was again deposited in the Waste Reduction and Recycling Incentive Fund. The fund also receives one-half of the disposal fee charged under the Integrated Solid Waste Management Act.

Schedule of Fees and Taxes

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Tire tax (81-15,162)	\$1	\$1	\$1
Business fee (annual) (81-15,163)	-----	\$25 if retail sales over \$50,000 per location	-----
Disposal fee (13-2042) (50% deposited in Fund 2839)		\$1.25 per ton on 3 cubic yards of compacted waste; or per 6 cubic yards of uncompactd waste	

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	5,459,010	6,058,988	6,026,251
Revenue:			
Business fee	2,397,158	2,432,512	2,422,531
Tire tax	1,216,639	1,224,877	1,218,390
Interest	207,279	231,074	283,717
Miscellaneous	173,513	22,070	89,533
Transfers in/out	-30,000		
Total Revenue	3,964,589	3,910,533	4,014,171
Expenditures:			
Operations	8,918	206,943	253,766
State Aid	3,159,088	3,736,327	2,861,475
Total Expenditures	3,168,006	3,943,270	3,115,241
Ending Balance	<u>6,058,988</u>	<u>6,026,251</u>	<u>6,925,181</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28400 - LITTER REDUCTION AND RECYCLING (81-1558)
EXPENDED IN PROGRAM 513**

Fund Description

The Litter Reduction and Recycling Fund receives revenue from the annual litter fee assessed on manufacturers, wholesalers and retailers. The funds are subsequently used for state aid to provide for litter reduction and recycling education, recycling and clean-up projects, and Department of Environmental Quality administration of the program.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Litter fee (annual) (81-1560.01)	\$175 per \$1million in gross proceeds (all years)		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	612,536	805,902	779,485
Revenue:			
Litter tax	1,400,865	1,497,750	1,540,821
Interest	42,464	55,137	60,527
Transfers in/out	-10,000	-10,000	-10,000
Miscellaneous	53,834	1,700	29,648
Total Revenue	1,487,163	1,544,587	1,620,996
Expenditures:			
Litter Reduction Act	1,293,797	1,571,004	1,690,058
Total Expenditures	1,293,797	1,571,004	1,690,058
Ending Balance	<u>805,902</u>	<u>779,485</u>	<u>710,423</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28410 - ENVIRONMENTAL QUALITY CASH FUND (81-1505.01)
EXPENDED IN PROGRAM 513**

Fund Description

The Department of Environmental Quality Cash Fund receives professional/technical fees from agencies/groups using agency staff services. Fees vary by the type of service performed and are intended to cover the agency's expenses. Revenue is subsequently used for operating and staffing expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Professional fees (81-1505, 81-1521.09)	SEE NARRATIVE		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	-117,859	24,563	4,180
Revenue:			
Professional/technical	36,877	65,465	89,216
Interest	3,890	1,053	1,184
Miscellaneous	799,251	0	
Total Revenue	840,018	66,518	90,400
Expenditures:			
Operations	698,596	86,901	90,585
Total Expenditures	698,596	86,901	90,585
Ending Balance	<u>24,563</u>	<u>4,180</u>	<u>3,995</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28420 - CHEMIGATION COSTS FUND (46-1121)
EXPENDED IN PROGRAM 513**

Fund Description

The Chemigation Costs fund receives registration fees from individuals wishing to conduct chemigation activities. The fees are paid to Natural Resources Districts, with the state's share of the fee turned over by the NRD. The NRD/State breakdown of fees are:

Initial registration: \$25 NRD; \$ 5 state
 Renewal fee: \$ 8 NRD; \$ 2 state
 Emergency permit: \$90 NRD; \$10 state

Funds received by the state are utilized to contract for training services and to pay for agency expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Initial permit applic. fee (46-1121)	\$ 30	\$ 30	\$ 30
Annual permit renewal fee (46-1121)	10	10	10
Emergency permit (46-1119)	100	100	100

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	89,147	113,819	120,001
Revenue:			
Registration fees	36,441	39,114	39,654
Interest	3,627	5,068	6,333
Reimbursements	0	7	-10
Total Revenue	40,068	44,189	45,977
Expenditures:			
Operations	15,396	38,007	12,320
Total Expenditures	15,396	38,007	12,320
Ending Balance	<u>113,819</u>	<u>120,001</u>	<u>153,658</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28430 – PETROLEUM PRODUCTS AND HAZARDOUS SUBSTANCES
STORAGE/HANDLING (81-15,120)
EXPENDED IN PROGRAM 513**

Fund Description

The Petroleum Products and Hazardous Substances Storage and Handling Fund receives a small fee \$5 for a few petroleum storage tanks. Farm and residential tanks of 1,000 gallons or less must pay a one-time registration fee of \$5 which is deposited in this fund. The Department of Environmental Quality may use the fund to implement and aid in the cleanup of leaking underground storage tanks.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
One-time registration fees (81-15,120):			
Farm or residential motor fuel tank <1,100 gallons	\$5	\$5	\$5
Heating oil tank < 1,100 gallons	\$5	\$5	\$5

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	130	134	140
Revenue:			
Registration fees			
Interest			
Reimbursements	4	6	7
Total Revenue	4	6	7
Expenditures:			
Operations	0	0	0
Total Expenditures	0	0	0
Ending Balance	<u>134</u>	<u>140</u>	<u>147</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28450 - WASTEWATER TREATMENT OPERATOR CERTIFICATION
CASH FUND (81-15,143)
EXPENDED IN PROGRAM 513**

Fund Description

The Wastewater Treatment Operator Certification Cash Fund was established to receive fees paid by participants in training and certification seminars sponsored by the Department of Environmental Quality and examination fees paid by operators seeking certification. The fund is used to offset training and certification costs of the Department.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Application for Cert. & Exam.	\$150	\$150	\$150
Application for reciprocity	150	150	150
Two-year renewal of certificate	150	150	150
One-year temporary certificate	125	125	125
Retesting	125	125	125
Alternative test	150	150	150
Training courses	Amount necessary to cover program costs - Set prior to course		
Non-discharging lagoon four-year registration exemption	25	25	100
Other registration exemption	25	25	No fee

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	3,074	45,694	95,537
Revenue:			
Registration fees	1,145	1,360	1,175
Interest	498	2,888	4,440
Examination fees	106,435	93,469	94,025
Miscellaneous	1,956	-550	1,266
Total Revenue	110,034	97,167	100,906
Expenditures:			
Operations	67,414	47,324	100,386
Total Expenditures	67,414	47,324	100,386
Ending Balance	<u>45,694</u>	<u>95,537</u>	<u>96,057</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28459 – PRIVATE ONSITE WASTEWATERTREATMENT SYSTEM CASH FUND
EXPENDED IN PROGRAM 513**

Fund Description

This fund is established to receive fees collected under the Private Onsite Wastewater Treatment System Contractors Certification and System Registration Act. Proceeds deposited in the fund are used to pay for administrative expenses related to the act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Certificate for Master Installer, Master Pumper, Soil Evaluator or Inspector	\$300	\$300	\$300
Certificate for Journeyman Installer or Journeyman Pumper	\$100	\$100	\$100
Certificate by hardship for Journeyman Installer Or Journeyman Pumper	\$300	\$300	\$300
Renewal of Master certificate	\$300	\$300	\$300
Renewal of Journeyman certificate	\$100	\$100	\$100
Examination fee	\$50	\$50	\$50
Registration for Onsite System	\$140	\$140	\$140
Late fee	\$25	\$25	\$25

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	137,895	83,546	153,684

Revenue:			
General Business fees	108,250	313,040	112,867
Interest	4,917	6,463	5,000
Examination Fees	-300	-7,910	1,675
Miscellaneous	800	-808	18
Total Revenue	113,667	310,785	119,560

Expenditures:			
Operations	168,016	240,648	250,653
Total Expenditures	168,016	240,648	250,653

Ending Balance	<u>83,546</u>	<u>153,684</u>	<u>22,591</u>
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AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28460 – CONSTRUCTION ADMINISTRATION FUND (81-15,151)
EXPENDED IN PROGRAM 523**

Fund Description

The Construction Administration Fund was originally established to receive any funds available for administering loans or fees collected pursuant to the Wastewater Treatment Facilities Construction Assistance Act. The fund is administered by the Department for the purposes of the Act. In 2000, the Legislature authorized the use of this fund to include grants for emergency wastewater construction and small town grants. This authority was expanded in 2003 for communities with populations up to 5,000 residents and for community assessment and facility planning grants.

Schedule of Fees and Taxes

2004-05

2005-06

2006-07

SEE NARRATIVE

Fund Summary

2004-05

2005-06

2006-07

Beginning Balance

1,288,762

1,348,570

1,178,602

Revenue:			
Interest	42,055	43,387	16,452
Miscellaneous	-199,951	-500,000	-291,276
Business fees	880,516	1,026,910	1,336,872
Total Revenue	722,620	570,297	1,062,048

Expenditures:			
Operations	662,812	740,265	802,237
Total Expenditures	662,812	740,265	802,237

Ending Balance

1,348,570

1,178,602

1,438,413

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28490 - PETROLEUM RELEASE REMEDIAL ACTION CASH FUND (66-1519)
EXPENDED IN PROGRAM 513**

Fund Description

The Petroleum Release Remedial Action Cash Fund was established through legislation in 1989 to receive the petroleum release remedial action fee placed upon registered underground storage tanks and the special fees placed upon the sale of petroleum products. The fund is used to provide state aid for the clean-up of petroleum storage tank contamination and to defray Department of Environmental Quality and State Fire Marshal administration expenses.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Underground storage tank remediation fees (66-1520):	\$90/tank	\$90/tank	\$90/tank
Petroleum fees (66-1521):			
Motor vehicle fuels (gasoline)	\$.009/gal	\$.009/gal	\$.009/gal
Non-motor vehicle fuels (diesel)	\$.003/gal	\$.003/gal	\$.003/gal

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	23,699,700	17,163,266	13,054,502
Revenue:			
General business fees/taxes	9,987,582	11,303,276	10,405,639
Interest	711,178	614,142	461,234
Operating transfers out	-3,078,000	-1,575,250	-1,577,550
Miscellaneous	54,703	93,795	38,197
Registration fee	529,590	526,473	524,855
Total Revenue	8,205,053	10,962,436	9,852,375
Expenditures:			
Petroleum Release/UST	14,741,487	15,071,200	16,434,067
Total Expenditures	14,741,487	15,071,200	16,434,067
Ending Balance	<u>17,163,266</u>	<u>13,054,502</u>	<u>6,472,810</u>

AGENCY 84 - DEPARTMENT OF ENVIRONMENTAL QUALITY

**FUND 28630 - DRINKING WATER ADMINISTRATION FUND
EXPENDED IN PROGRAM 528**

Fund Description

The Drinking Water Administration Fund is established to receive funds available for administering loans or fees collected pursuant to the Drinking Water State Revolving Fund Act. The fund may be used by the department to administer the act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Loan repayments	Will vary based upon the terms of the loan.		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	1,413,653	1,644,076	1,825,651
Revenue:			
Loan repayment	0	0	0
Business fees	546,596	623,230	692,034
Interest	50,087	64,767	26,753
Miscellaneous	93	9,600	0
Total Revenue	596,776	697,597	718,787
Expenditures:			
Drinking water	366,353	516,022	389,328
Total Expenditures	366,353	516,022	389,328
Ending Balance	<u>1,644,076</u>	<u>1,825,651</u>	<u>2,155,100</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28511 - SCHOOL EXPENSE FUND(79-974)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from the school retirement system assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
School Retirement System Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	88,518	80,860	71,160
Revenue:			
School Retirement System Assets	3,780,392	3,777,767	3,815,000
Retirement Seminar			19,085
Total Revenue	3,780,392	3,777,767	3,834,085
Expenditures:			
Administration	3,788,050	3,787,467	3,786,388
Total Expenditures	3,788,050	3,787,467	3,786,388
Ending Balance	<u>80,860</u>	<u>71,160</u>	<u>118,857</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28521 – PATROL EXPENSE FUND (81-2018)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from the state patrol retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
State Patrol Retirement Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	22,524	17,353	16,639
Revenue:			
State Patrol Retirement Assets	515,045	440,062	461,000
Total Revenue	515,045	440,062	461,000
Expenditures:			
Administration	520,216	440,776	455,840
Total Expenditures	520,216	440,776	455,840
Ending Balance	<u>17,353</u>	<u>16,639</u>	<u>21,799</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28531 – JUDGES’ EXPENSE FUND (24-702)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from the judges’ retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Judges’ Retirement Assets		Pro Rata Share	

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	22,665	8,538	14,955
Revenue:			
Juddges’ Retirement Assets	515,000	460,032	447,000
Total Revenue	515,000	460,032	447,000
Expenditures:			
Administration	529,127	453,615	444,228
Total Expenditures	529,127	453,615	444,228
Ending Balance	<u>8,538</u>	<u>14,955</u>	<u>17,727</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28540 – DEFERRED COMPENSATION EXPENSE (84-1506.01)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Fees Charged to Members/Basis Points(BP)	10 BP	5 BP	5 BP

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	44,456	47,177	67,454
Revenue:			
Fees Charged to Members	50,874	87,004	71,236
Investment Income			3,664
Total Revenue	50,874	87,004	74,900
Expenditures:			
Administration	48,153	66,727	67,073
Total Expenditures	48,153	66,727	67,073
Ending Balance	<u>47,177</u>	<u>67,454</u>	<u>75,281</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28550 – STATE EMPLOYEES' RETIREMENT SYSTEM EXPENSE (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Fees Charged to Members/Basis Points (BP)	0 BP	0 BP	0 BP

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	716,337	1,253,656	1,347,965
Revenue:			
Investment Income	36,469	53,244	55,995
Fees Charged to Members	527,261	593,393	93,909
Seminars	6,365	6,719	5,037
Other Financing Sources	500,796		
Total Revenue	1,070,891	653,356	154,941
Expenditures:			
Administration	533,572	559,047	594,383
Total Expenditures	533,572	559,047	594,383
Ending Balance	<u>1,253,656</u>	<u>1,347,965</u>	<u>908,523</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28560 – COUNTY EMPLOYEES' RETIREMENT SYSTEM EXPENSE (23-2310.04)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with fees charged to members in order to pay their share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Fees Charged to Members/Basis Points (BP)	10 BP	15 BP	15 BP

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	12,188	52,930	11,687
Revenue:			
Investment Income	2,215	1,852	1,986
Seminars	1,847	1,386	956
Fees Charged to Members	40,636	191,808	267,065
Other Financing Sources	234,146		2,057
Total Revenue	278,844	195,046	272,064
Expenditures:			
Administration	238,102	236,289	234,548
Total Expenditures	238,102	236,289	234,548
Ending Balance	<u>52,930</u>	<u>11,687</u>	<u>49,203</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28580 – STATE EMPLOYEES’ CASHBALANCE RETIREMENT EXPENSE FUND (84-1314)
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from the state employees’ cash balance retirement assets in order to pay the pro rata share of the administrative expenses of the Nebraska Public Employees Retirement System (NPERs) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
State Employees’ Cash Balance Retire. Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	40,524	38,157	98,157
Revenue:			
Investment Income	1,488	1,704	2,209
Seminars	2,321	3,756	3,459
State Employees’ Cash Balance Assets	371,417	699,707	568,450
Other Financing Sources	267,000		32,000
Total Revenue	642,226	705,167	606,118
Expenditures:			
Administration	644,593	645,167	692,394
Total Expenditures	644,593	645,167	692,394
Ending Balance	<u>38,157</u>	<u>98,157</u>	<u>11,881</u>

AGENCY 85 – PUBLIC EMPLOYEES RETIREMENT SYSTEMS

**FUND 28590 – COUNTY EMPLOYEE CASH BALANCE RETIREMENT EXPENSE FUND
EXPENDED IN PROGRAMS 041 and 042**

Fund Description

This fund is created with money from the county employee cash balance retirement assets in order to pay the pro rata share of administrative expenses of the Nebraska Public Employees Retirement System (NPERS) and the Public Employees Retirement Board (PERB).

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
County Employee Cash Bal. Retire. Assets		Pro Rata Share	

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	38,297	35,103	77,779
Revenue:			
Investment Income	1,315	1,797	1,973
Seminars	718	909	769
County Employee Cash Balance Assets	149,391	377,987	167,227
Other Financing Sources	191,000		125,000
Total Revenue	342,424	380,693	294,969
Expenditures:			
Administration	345,618	338,017	359,073
Total Expenditures	345,618	338,017	359,073
Ending Balance	<u>35,103</u>	<u>77,779</u>	<u>13,675</u>

AGENCY 86 - DRY BEAN COMMISSION

**FUND 28600 - DRY BEAN DEVELOPMENT, UTILIZATION,
PROMOTION AND EDUCATION FUND (2-3763)
EXPENDED IN PROGRAM 137**

Fund Description

The Dry Bean Development, Utilization, Promotion and Education Fund receives revenue from the excise tax on dry beans sold in Nebraska. The fund finances all of the operations of the Dry Bean Commission, which was established through legislation passed in 1987. The agency promotes the use and production of dry edible beans. The checkoff is paid in the following manner: two-thirds of the fee is paid by the grower at the time of the first sale and the remaining one-third is paid by the first purchaser.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Maximum Dry Bean Checkoff (2-3755)	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.	NTE 10¢/ hundwt.
Actual checkoff assessed	7&1/2¢/hundwt.	7&1/2¢/hundwt.	7&1/2¢/hundwt.

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	139,819	127,724	207,218
Revenue:			
Grain and Seed tax	254,206	335,951	301,725
Refunds	-7,699	-7,578	-4,803
Interest	5,013	6,565	11,076
Miscellaneous	1,914	1,532	0
Total Revenue	253,434	336,470	307,997
Expenditures:			
Dry Bean Commission	265,529	256,976	233,193
Total Expenditures	265,529	256,976	233,193
Ending Balance	<u>127,724</u>	<u>207,218</u>	<u>282,022</u>

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28710 - NADC CASH FUND (49-14,140)
EXPENDED IN PROGRAM 094**

Fund Description

This cash fund was created in 1989 in order to receive and account for fees charged to the public for copies of election summary reports and other reports. The commission charges the actual cost of providing these reports. Beginning January 1, 1995, the fee for registration of lobbyists (for each principal) has been divided between the Accountability and Disclosure Commission and the Clerk of the Legislature with the provisions of §49-1482. Pursuant to the same section, the portion going to the Commission is deposited in this fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Report fees	Actual Cost	Actual Cost	Actual Cost
Half of lobbyist registration (49-1482):			
Uncompensated lobbyist	\$7.50/principal	\$7.50/principal	\$7.50/principal
Compensated lobbyist	\$50.00/principal	\$150.00/principal	\$150.00/principal

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	241,052	229,232	265,505
Revenue:			
Lobbyist registration fees	34,495	96,426	106,789
Interest income	8,423	10,358	12,676
Other	387	970	455
Total Revenue	43,305	107,754	119,920
Expenditures:			
Personal Services	54,696	70,763	89,337
Operating Expenses	429	718	3,157
Total Expenditures	55,125	71,481	92,494
Ending Balance	<u>229,232</u>	<u>265,505</u>	<u>292,931</u>

AGENCY 87 - ACCOUNTABILITY AND DISCLOSURE COMMISSION

**FUND 28720 - CAMPAIGN FINANCE LIMITATION CASH FUND (32-1610)
EXPENDED IN PROGRAM 095**

Fund Description

This cash fund, which went into effect January 1, 1995, was created to provide public financing of campaigns pursuant to the Campaign Finance Limitation Act. The fund consists of money appropriated by the Legislature, late fees, civil penalties and interest paid by those subject to the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act, (Sec. 49-14,123 (12)) amounts repaid by candidates (sec. 32-1606; 32-1607) and voluntary taxpayer contributions (sec. 77-27,119.04).

Schedule of Fees and Taxes	2004-05	2005-06	2006-07
Late fees (49-1463.49; 49-1488.01; 49-1449)	-----	\$25/day NTE \$750-----	-----
Civil penalties (49-14,126)	-----	\$0-\$2,000/violation-----	-----

Fund Summary

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	560,218	654,568	627,587
Revenue:			
Fines & penalties	64,928	53,515	65,910
Donations & contributions	7,900	11,972	8,841
Interest	21,062	27,634	26,775
Other	460	376	316
Total Revenue	94,350	93,497	101,842
Expenditures:			
Aid distribution	0	120,478	144,954
Total Expenditures	0	120,478	144,954
Ending Balance	<u>654,568</u>	<u>627,587</u>	<u>584,475</u>

AGENCY 88 - NEBRASKA CORN DEVELOPMENT, UTILIZATION & MARKETING BOARD

**FUND 21890 - CORN DEVELOPMENT, UTILIZATION & MARKETING FUND (2-3633)
EXPENDED IN PROGRAM 384**

Fund Description

The Corn Development, Utilization and Marketing Fund receives revenue from the corn checkoff and in turn finances all agency operations for the Nebraska Corn Board.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Maximum corn checkoff rate per bushel sold (2-3623)	NTE 4/10 of 1¢	NTE 4/10 of 1¢	NTE 4/10 of 1¢
Actual checkoff assessed: 1¢	25/100 of 1¢	25/100 of 1¢	25/100 of 1¢

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	722,434	593,684	589,958
Revenue:			
Corn Fees	2,625,814	2,787,581	3,063,180
Interest	34,988	38,957	51,199
Miscellaneous	6,305	18,988	4,365
Total Revenue	2,667,107	2,845,526	3,118,744
Expenditures:			
Corn Board	2,795,857	2,849,252	2,704,075
Total Expenditures	2,795,857	2,849,252	2,704,075
Ending Balance	<u>593,684</u>	<u>589,958</u>	<u>1,004,627</u>

AGENCY 92 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING BOARD

FUND 21900 - GRAIN SORGHUM DEVELOPMENT, UTILIZATION & MARKETING FUND (2-4018) EXPENDED IN PROGRAM 406
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Fund Description

The Grain Sorghum Development, Utilization and Marketing Fund receives the Grain Sorghum checkoff fee assessed against all grain sorghum sold in Nebraska. The fund is used to pay all expenses of the Grain Sorghum Development Board.

Schedule of Fees and Taxes	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Maximum grain sorghum fee (2-4012)	NTE 1¢/cwt	NTE 1¢/cwt	NTE 1¢/cwt
Actual grain Sorghum fees (2-4012)	1¢/cwt	1¢/cwt	1¢/cwt

Fund Summary	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	136,711	140,373	150,673
Revenue:			
Grain Sorghum Fees	147,464	138,002	116,653
Interest	4,835	5,976	6,885
Miscellaneous	465	86	287
Total Revenue	152,764	144,064	123,825
Expenditures:			
Grain Sorghum Development	149,102	133,764	137,043
Total Expenditures	149,102	133,764	137,043
Ending Balance	<u>140,373</u>	<u>150,673</u>	<u>137,455</u>

AGENCY 93 - TAX EQUALIZATION AND REVIEW COMMISSION

**FUND 29310 - TAX EQUALIZATION AND REVIEW COMMISSION CASH FUND (77-5031)
EXPENDED IN PROGRAM 115**

Fund Description

The Tax Equalization and Review Commission Cash Fund was created in 1997 by LB 270. Revenues come from two sources: (1) a fee for each appeal filed, and (2) billing other agencies or persons for services performed. Expenditures may be used to carry out provisions of the Tax Equalization and Review Commission Act.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Appeal Fee (77-5013)	\$25	\$25	\$25
Performing Services (77-5031)	--- Bill for actual amount expended ---		

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	56,371	68,765	93,070
Revenue:			
General Business Fees	13,020	22,105	34,805
Investment Interest	2,367	3,531	4,874
Reimburse Non-Govt Sources	0	0	0
Other Revenues	1,211	0	40
Sale of Surplus Property			
Total Revenue	16,598	25,636	39,719
Expenditures:			
Operating Expenses	688	-26	15,616
Travel	1,668	1,357	0
Capital Outlay	1,849	0	0
Total Expenditures	4,205	1,331	15,616
Ending Balance	<u>68,765</u>	<u>93,070</u>	<u>117,173</u>

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29410 - COMMISSION ON PUBLIC ADVOCACY OPERATIONS CASH FUND (29-3921)
EXPENDED IN PROGRAM 425**

Fund Description

This fund is to be used to pay for the operations of the Commission on Public Advocacy. The indigent defense fee on court filings is credited to this fund. The commission is funded solely from this fund.

This fund was created by LB 876 in 2002. It replaced the County Revenue Assistance Fund and any money remaining in that fund was transferred to the Commission on Public Advocacy Operations Cash Fund.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Indigent defense fee (33-156)	\$3	3	3

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	460,344	719,475	969,931
Revenue:			
Sales & Charges	1,092,119	1,150,706	1,191,201
Investment and Miscellaneous Income	22,676	36,628	53,835
Total Revenue	1,114,795	1,187,334	1,245,036
Expenditures:			
Salaries and Benefits	698,656	742,098	774,469
Operating Expenses	127,711	155,943	122,769
Travel	26,607	33,871	23,479
Capital Outlay	2,689	4,966	1,707
Total Expenditures	855,663	936,878	922,424
Ending Balance	<u>719,475</u>	<u>969,931</u>	<u>1,292,543</u>

AGENCY 94 - COMMISSION ON PUBLIC ADVOCACY

**FUND 29420 - LEGAL AID AND SERVICES FUND (25-3002)
EXPENDED IN PROGRAM 426**

Fund Description

The Legal Aid and Services Fund was created by LB 729, in 1997. There are two fees that are deposited into this fund: a legal services fee on court filings, and a portion of the docket fee on domestic relations court filings.

The Commission disburses monies in the fund by granting awards to qualifying civil legal service providers through an application and certifying process to provide free civil legal services to eligible low-income persons.

<u>Schedule of Fees and Taxes</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Legal services fee (33-107.01)	\$5.25	5.25	5.25
Docket Fee (33-107.02)*	\$15	15	15
* The total fee is sixty-five dollars. Fifteen dollars is credited to the Legal Aid and Services Fund, and fifty dollars is credited to the Parenting Act Fund.			

<u>Fund Summary</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Beginning Balance	7,835	50,114	273,733
Revenue:			
Legal services fee	1,749,484	2,066,637	2,184,533
Investment and Miscellaneous Income	2,697	8,899	16,774
Total Revenue	1,752,181	2,075,536	2,201,307
Expenditures:			
Government aid			
Total Expenditures	0	0	0
Ending Balance	<u>50,114</u>	<u>273,733</u>	<u>329,776</u>

INDICES

**INDEX OF STATE AGENCIES GROUPED INTO
GENERAL, CASH AND REVOLVING FUND CATEGORIES**

Page

GENERAL FUND

Agency:

13 - State Department of Education.....	32
16 - Department of Revenue.....	56
24 - Department of Motor Vehicles.....	137
33 - Game and Parks Commission.....	201
35 - Liquor Control Commission.....	223

CASH FUNDS

Agency and Fund Name:

03 - Legislative Council	
20300 - Nebraska Legislative Shared Information System Cash Fund.....	1
20330 - Clerk of the Legislature Cash Fund.....	2
05 - Supreme Court	
20510 - Supreme Court Reports Cash Fund.....	3
20520 - Probation Supervision Cash Fund.....	4
20530 - Supreme Court Education Fund.....	5
20540 - Supreme Court Automation Cash Fund.....	6
20550 - Dispute Resolution Cash Fund (25-2908, 25-2921).....	7
20560 - Probation Supervision Contractual Services Cash Fund	8
20570 - Counsel for Discipline Cash Fund	9
20580 - Probation Program Cash Fund.....	10
20590 - Civil Legal Services Fund.....	11
xxxxx - Parenting Act Fund.....	12
07 - Governor's Office; Policy Research Office	
28120 - School Weatherization Fund.....	13
28130 - State Energy Office Cash Fund.....	14
09 - Secretary of State	
20910 - Nebraska Collection Agency Fund.....	15
20920 - Corporations Cash Fund.....	16
20930 - Records Management Cash Fund.....	18
20940 - Administration Cash Fund.....	19
20950 - Voter Registration Cash Fund.....	20
26110 - Uniform Commercial Code Cash Fund.....	21
10 - State Auditor	
21010 - Cooperative Audit County Cash Fund.....	23
11 - Attorney General	
21110 - Odometer Fraud Cash Fund.....	24

CASH FUNDS, (cont'd.)Agency and Fund Name:

12 - State Treasurer	
21180 – Treasury	26
21200 - Unclaimed Property Cash Fund.....	27
21240 – Educational Savings Plan Administrative Fund.....	28
21260 - MIRF.....	29
21270 - State Treasurer Administrative Fund.....	30
21290 - Mutual Finance Assistance Fund.....	31
13 - State Department of Education	
21300 - State Department of Education Cash Fund.....	33
21310 - Professional Practices Commission Cash Fund.....	34
21320 - Private Postsecondary Career Schools.....	35
21330 – Attracting Excellence to Teaching Fund.....	36
21350 - Diagnostic Resource Center Cash Fund.....	37
21365 – Early Childhood Education Endowment Cash Fund.....	38
21390 - Teachers' Certification Cash Fund.....	39
21470 - School Technology Fund (79-4,248).....	40
21480 - Tuition Recovery Cash Fund.....	41
21485 – School District Reorganization Fund.....	42
21490 - Education Innovation Fund.....	43
14 - Public Service Commission	
20450 - Enhanced Wireless E-911.....	45
20460 - Internet Enhancement.....	46
21400 - Grain Warehouse Surveillance Fees.....	47
21408 – Municipal Rate Negotiation Revolving Fund.....	48
21409 – Public Service Commission Regulation Fund.....	49
21410- Nebraska Telephone Relay System Fund.....	50
21420 - Moisture Testing Fund.....	51
21430 - Grain Warehouse Auditing Fund.....	52
21440 - Modular Housing Units Cash Fund.....	53
21450 - Manufactured Homes and Recreational Vehicles Fund.....	54
21460 - Universal Service Fund.....	55
16 - Department of Revenue	
21540 – Revenue Enforcement Fund.....	58
21541 – Revenue Enforcement Technology Fund.....	59
21550 – Property Assessment Cash Fund.....	60
21551 – Airline and Carline Cash Fund.....	62
21560 - State Lottery Operation Cash Fund.....	63
21570 - Marijuana and Control Substances Administration Cash Fund.....	64
21575 – Revenue Contractor Enforcement Fund.....	65
21580 - Waste Reduction & Recycling Incentive Fees Collection Fund.....	66
21590 - Petroleum Release Remedial Action Collection Fund.....	67
21610 - Litter Reduction and Recycling Fund.....	68
21630 - Severance Tax Administration Fund.....	69
21650 - Department of Revenue Miscellaneous Receipts Fund.....	70
21660 - Charitable Gaming Operations Fund.....	71
21670 - Tobacco Products Administrative Cash Fund.....	72
21680 - Employment and Investment Growth Fund.....	73
21687 – Nebraska Advantage Fund.....	74
21689 – Nebraska Advantage Rural Development Fund.....	75

CASH FUNDS, (cont'd.)Agency and Fund Name:

16 - Department of Revenue (cont'd.)	
21700 - Motor Fuel Tax Enforcement and Collection Cash Fund.....	76
21760 - Quality Jobs Fund.....	77
21770 - Invest Nebraska Fund.....	78
24310 - State Athletic Commissioner's Cash Fund.....	79
29610 - Relief to Property Taxpayers.....	80
17 - Department of Aeronautics	
21710 - Department of Aeronautics Cash Fund.....	82
18 - Department of Agriculture	
20750 - Noxious Weed Cash Fund.....	84
20755 - Noxious Weed/Invasive Species.....	85
20760 - Tractor Permit Cash Fund.....	86
20770 - Nebraska Origin and Premium Quality Grain Cash Fund.....	87
20780 - Weed and Insect Books Cash Fund.....	88
20790 - Pesticide Administration Cash Fund.....	89
20810 - Commercial Feed Administration Cash Fund.....	90
20820 - Fertilizers and Soil Conditioners Administration Fund.....	91
20830 - Nebraska Poultry and Egg Development, Utilization & Marketing Fund	
92	
20840 - Nebraska Agricultural Products Marketing Cash Fund.....	93
20850 - Soil and Plant Analysis Fund.....	94
20870 - State Apiary Cash Fund.....	95
20880 - Manufacturing Milk Cash Fund.....	96
20890 - Pure Food Cash Fund.....	97
21760 - Animal Damage Control Cash Fund.....	99
21770 - Pseudorabies Control Cash Fund.....	100
21780 - Nebraska Seed Administrative Cash Fund.....	101
21790 - Plant Protection and Plant Pest Cash Fund.....	102
21800 - Ag Products Marketing Information Cash Fund.....	103
21810 - Pure Milk (Pasteurized Milk) Cash Fund.....	104
21820 - Livestock Auction Market Fund.....	106
21840 - Nebraska Potato Development Fund.....	107
21850 - Domesticated Cervine Cash Fund.....	108
21870 - Weights & Measures Administrative Cash Fund.....	109
21880 - Graded Egg Fund.....	111
21885 - Agricultural Laboratory Testing Services Cash Fund.....	112
21889 - Agricultural Suppliers Lease Protection Cash Fund.....	114
21950 - Buffer Strip Incentive Cash Fund.....	115
21960 - Commercial Dog and Cat Operator Inspection Cash Fund.....	116
21970 - Winery and Grape Producers' Promotional Fund.....	117
19 - Department of Banking and Finance	
21910 - Financial Institutions Assessment Cash Fund.....	119
21920 - Securities Act Cash Fund.....	122
21930 - Banking Cash Fund (Administratively Created).....	123
21 - State Fire Marshal	
21230 - Pipeline Safety.....	124
21250 - State Fire Marshal Cash Fund.....	125
22110 - Underground Storage Tank Fund.....	127

CASH FUNDS, (cont'd.)Agency and Fund Name:

22 - Department of Insurance	
22210 - Department of Insurance Cash Fund.....	128
23 - Department of Labor	
22300 - Nebraska Amusement Ride.....	130
22310 - Farm Labor Contractors.....	131
22320 - Employment Security Special Contingent Fund.....	132
22340 - Nebraska Elevator Inspection Cash Fund.....	133
22350 - Workplace Safety Consultation Program Cash Fund.....	134
22360 - Contractor Registration Cash Fund (48-2115).....	135
22370 - Boiler Inspection Cash Fund (48-735.01).....	136
24 - Department of Motor Vehicles	
21340 - Motorcycle Safety Education Fund.....	138
22430 - Motor Carrier Division Cash Fund.....	139
22440 - License Plate Cash Fund.....	140
22450 - Motor Vehicle Cash Fund.....	141
25 - Department of Public Institutions/Agency 26 - Department of Health and Human Services - Finance and Support	
21750 - Compulsive Gambler's Assistance Fund.....	143
22010 - Organ and Tissue Awareness Fund.....	144
22020 - Rural Health Professional Incentive Fund.....	145
22030 - Nebraska Emergency Medical Services Operations Fund.....	146
22060 - HHS Reimbursement Fund.....	147
22080 - HHS Regulation and Licensure Cash Fund.....	148
22520 - Department of Health and Human Services Cash Fund.....	150
22530 - School District Reimbursement Cash Fund.....	152
22550 - Health and Human Services Cash Fund.....	153
22560 - Tobacco Prevention and Control.....	156
22590 - Nursing Faculty Student Loan Fund.....	157
22600 - HHS Finance and Support Cash Fund.....	158
22630 - Childhood Care Cash Fund.....	159
22640 - Health Care Cash Fund.....	160
22650 - Child Abuse Prevention Fund.....	161
22670 - Behavioral Health Services Fund.....	162
22680 - ICF-MR Reimbursement Protection Cash Fund.....	163
22690 - Nursing Facility Penalty Cash Fund.....	164
27270 - Homeless Shelter Assistance Fund.....	165
28000 - Professional and Occupational Credentialing Cash Fund.....	166
27 - Department of Roads	
22700 - Department of Roads Operations Cash Fund.....	173
22710 - Highway Cash Fund.....	174
22720 - NE Transit & Rail Advisory Council Cash Fund.....	178
26710 - Grade Crossing Protection Fund.....	179
26720 - State Recreation Road Fund.....	180
29010 - Light Density Rail Line Assistance Cash Fund.....	181
28 - Department of Veterans' Affairs	
22820 - Veteran Cemetery Maintenance Fund.....	183
32280 - Veteran Cemetery Construction Fund.....	184

CASH FUNDS, (cont'd.)Agency and Fund Name:

29 - Department of Water Resources	
25510 - Small Watersheds Flood Control Fund.....	185
25520 - Resources Development Fund.....	186
25530 - Soil and Water Conservation Fund.....	187
25540 - Natural Resources Enhancement/Water Quality Fund.....	188
25550 - Water Well Decommissioning Fund.....	189
25570 - Water Policy Task Force Cash Fund.....	190
25580 - Interstate Water Rights Cash Fund.....	191
25590 - Natural Resources Trust Fund.....	192
26600 - Department of Natural Resources Cash Fund.....	193
30 - State Electrical Board	
21210 - Electrical Division Fund.....	194
31 - Military Department	
23110 - Military Department Cash Fund.....	195
23120 - Governor's Emergency Cash Fund.....	196
xxxxx - Nebraska Emergency Management Agency Cash Fund.....	197
32 - Board of Educational Lands and Funds	
23210 - Surveyors' Cash Fund.....	198
23220 - Board of Educational Lands and Funds.....	199
23230 - Survey Record Repository Fund.....	200
33 - Game and Parks Commission	
23280 - Cowboy Trail Fund.....	202
23290 - Nebraska Environmental Trust Fund.....	203
23295 - Ferguson House Fund.....	204
23320 - State Game Fund.....	205
23330 - State Park Cash Revolving Fund.....	209
23340 - Nebraska Habitat Fund.....	212
23350 - Nongame and Endangered Species Conservation Fund.....	213
23360 - Game Law Investigation Cash Fund.....	214
23370 - Nebraska Snowmobile Trail Cash Fund.....	215
23380 - Nebraska Outdoor Recreation Development Cash Fund.....	216
23390 - Trail Development Assistance Fund.....	217
23410 - Nebraska Aquatic Habitat Fund.....	218
23420 - Niobrara Council Fund.....	219
23430 - NE Environmental Endowment Fund.....	220
34 - Nebraska Library Commission	
23400 - Nebraska Library Commission Cash Fund.....	221
35 - Liquor Control Commission	
23500 - Rule and Regulation Cash Fund.....	224
36 - Nebraska Racing Commission	
23610 - Racing Commission's Cash Fund.....	225
23620 - Track Distribution Fund.....	226
26640 - Drug Abuse Program.....	227
37 - Workers' Compensation Court	
23730 - Compensation Court Cash Fund.....	228

CASH FUNDS, (cont'd.)Agency and Fund Name:

38 - Commission on the Status of Women	
23810 - Status of Women Cash Fund.....	229
39 - Nebraska Brand Committee	
23910 - Nebraska Brand Inspection and Theft Prevention Fund.....	230
40 - Motor Vehicle Industry Licensing Board	
24010 - Nebraska Motor Vehicle Industry Licensing Board.....	231
41 - Real Estate Commission	
24110 - State Real Estate Commission's Fund.....	232
45 - Barber Board of Examiners	
24510 - Barber Board of Examiners Fund.....	234
46 - Department of Correctional Services	
24610 - Parole Program Cash Fund.....	235
24690 - Correctional Services Cash Fund.....	236
47 - Educational Telecommunications Commission	
24710 - State Educational Telecommunications Fund.....	240
24720 - NEB*SAT Cash Fund.....	241
48 - Coordinating Commission for Postsecondary Education	
24810 - Coordinating Commission for Postsecondary Education Cash Fund. . .	242
24820 - Nebraska Scholarship Fund.....	243
50 - Nebraska State Colleges	
25070 - Board of Trustees Cash Fund.....	244
25010 - Chadron State College Cash Fund.....	245
25030 - Peru State College Cash Fund.....	247
25040 - Wayne State College Cash Fund.....	249
51 - University of Nebraska	
25110 - The University of Nebraska-Lincoln Cash Fund.....	255
25120 - The Temporary University Fund.....	256
25140 - University of Nebraska at Omaha Cash Fund.....	257
25150 - The University of Nebraska Medical Center Cash Fund.....	258
25160 - UNMC Medical Education.....	260
25200 - University of Nebraska Central Administration Designated Cash.....	261
25020 - University of Nebraska at Kearney Cash Fund.....	262
53 - Real Estate Appraiser Board	
25310 - Real Estate Appraiser Fund.....	268
54 - State Historical Society	
25410 - Historical Society Cash Fund.....	270
25610 - Historical Landmark Cash Fund.....	271

CASH FUNDS, (cont'd.)Agency and Fund Name:

56 - Nebraska Wheat Board	
29500 - Nebraska Wheat Development, Utilization and Marketing Fund	272
57 - Oil and Gas Conservation Commission	
25710 - Oil and Gas Conservation Fund.....	273
58 - Board of Examiners for Professional Engineers and Architects	
25810 - Professional Engineering and Architectural Examiners' Fund.....	274
59 - Board of Geologists	
25910 - Geologists Regulation Fund.....	276
60 - Nebraska Gasohol Committee	
21600 - Agricultural Alcohol Fuel Tax Fund.....	277
26020 - Ethanol Production Incentive Cash Fund.....	278
61 - Dairy Industry Development Board	
26100 - Dairy Industry Development Fund.....	279
62 - Board of Examiners for Land Surveyors	
26210 - Land Surveyors Examiners' Fund.....	280
63 - Board of Public Accountancy	
26310 - Public Accountants' Fund.....	281
64 - Nebraska State Patrol	
26410 - Drug Control and Education Cash Fund.....	283
26430 - Carrier Enforcement Cash Fund.....	284
26440 - Nebraska State Patrol Cash Fund.....	285
26450 - Nebraska State Patrol Vehicle Replacement Cash Fund.....	286
26460 - Public Safety Cash Fund.....	287
xxxxx - Nebraska Public Safety Communication System Cash Fund.....	288
65 - Department of Administrative Services	
26500 - DAS Cash Fund.....	290
26520 - Building Renewal Allocation Fund.....	291
26530 - Communications Recovery Cash Fund.....	292
26540 - Resource Recovery Fund.....	293
26560 - Vacant Building and Excess Land Fund.....	294
26570 - Mansion Landscape Cash Fund.....	295
26630 - City of the Metropolitan Class Development Fund.....	296
26640 - City of the Primary Class Development Fund.....	297
26650 - Information Technology Infrastructure Fund.....	298
26670 - State Building Renewal Assessment Fund.....	299
26680 - University Building Renewal Assessment Fund.....	300
26690 - State College Building Renewal Assessment Fund.....	301
28010 - Health and Life Benefit Administration Cash Fund.....	302
28020 - World Day on the Mall Cash Fund.....	303
28910 - Tort Claims.....	304
28920 - Miscellaneous Claims.....	305
66 - Abstracters' Board of Examiners	
26610 - Abstracters' Board of Examiners Cash Fund.....	330

CASH FUNDS, (cont'd.)Agency and Fund Name:

69 - Nebraska Arts Council	
26900 - Nebraska Arts Council Cash Fund.....	331
26920 - Nebraska Arts and Humanities Cash Fund.....	332
70 - State Foster Care Review Board	
27010 - Foster Care Review Board Cash Fund.....	333
72 - Department of Economic Development	
21830 - Nebraska Agricultural Products Research Fund.....	334
21860 - Administrative Cash Fund.....	335
27260 - Civic, Cultural and Convention Center Financing Fund.....	336
27210 - Visitors' Promotion Fund.....	337
27230 - Job Training Cash Fund.....	338
27240 - Affordable Housing Trust Fund.....	339
73 - Board of Landscape Architects	
27310 - State Board of Landscape Architects' Cash Fund.....	340
74 - Nebraska Power Review Board	
27410 - Power Review Fund.....	341
75 - Nebraska Investment Council	
27510 - State Investment Officer's Cash Fund.....	342
78 - Crime Commission	
27800 - Victim's Compensation Cash Fund.....	343
27810 - Law Enforcement Improvement Fund.....	344
27820 - Training Center Tuition and Fees.....	345
27850 - Community Corrections Uniform Data Analysis Fund.....	346
81 - Commission for the Blind and Visually Impaired	
28110 - Commission for the Blind and Visually Impaired Cash Fund.....	347
82 - Commission on the Hearing Impaired	
28210 - Hearing Impaired Cash Fund.....	348
83 - Aid to Community Colleges	
28310 - Nebraska Community College Aid Cash Fund.....	349
84 - Department of Environmental Quality	
28330 - Livestock Waste Management Cash.....	350
28340 - Clean Air Title V Cash.....	351
28345 - Air Construction Permit Fee Fund.....	352
28350 - Remedial Action Plan Monitoring Fund.....	353
28359 - Superfund Cost Share Cash Fund.....	334
28380 - Integrated Solid Waste Management Fund.....	355
28390 - Waste Reduction and Recycling Incentive Fund.....	356
28400 - Litter Reduction and Recycling.....	357
28410 - Environmental Quality Cash Fund.....	358
28420 - Chemigation Costs Fund.....	359

CASH FUNDS, (cont'd.)Agency and Fund Name:

84 - Department of Environmental Control (cont'd.)	
28430 - Petroleum and Hazardous Substance Storage/Handling.....	360
28450 - Wastewater Treatment Operator Certification Cash Fund.....	361
28459 - Private Onsite Wastewater Treatment System Cash Fund.....	362
28460 - Construction Administration Cash Fund.....	363
28490 - Petroleum Release Remedial Cash Fund.....	364
28630 - Drinking Water Administration Fund.....	365
85 - Public Employees' Retirement Systems	
28511 - School Expense Fund.....	366
28521 - Patrol Expense Fund.....	367
28531 - Judges' Expense Fund.....	368
28540 - Deferred Compensation Expense.....	369
28550 - State Employees' Retirement System Expense.....	370
28560 - County Employees' Retirement System Expense.....	371
28580 - State Employees' Cash Balance Retirement Expense Fund.....	372
28590 - County Employees' Cash Balance Retirement Expense Fund.....	373
86 - Dry Bean Commission	
28600 - Dry Bean Development, Utilization, Promotion and Education Fund....	374
87 - Accountability and Disclosure Commission	
28710 - NADC Cash Fund.....	375
28720 - Campaign Finance Limitation Cash Fund.....	376
88 - Nebraska Corn Development, Utilization & Marketing Board	
21890 - Corn Development, Utilization & Marketing Fund.....	377
92 - Grain Sorghum Development, Utilization and Marketing Board	
21900 - Grain Sorghum Development, Utilization and Marketing Fund.....	378
93 - Tax Equalization and Review Commission	
29310 - Tax Equalization and Review Commission Cash Fund.....	379
94 - Commission on Public Advocacy	
29410 - County Revenue Assistance Fund.....	380
29420 - Legal Aid and Services.....	381

REVOLVING FUNDSAgency and Fund Name:

09 - Secretary of State	
50900 - Micrographic Services Fund.....	22
11 - Attorney General	
51110 - Department of Justice Revolving Fund.....	25

REVOLVING FUNDS, cont'd.Agency and Fund Name:

13 - State Department of Education	
51320 - Department of Education Revolving Fund.....	44
16 - Department of Revenue	
51620 - Miscellaneous Services Revolving Fund.....	81
18 - Department of Agriculture	
51810 - Management Services Expense Revolving Fund.....	118
27 – Department of Roads	
59010 - Light Density Rail Line Assistance Revolving Fund.....	182
46 - Department of Correctional Services	
52510 - Correctional Industries' Revolving Fund.....	237
52700 - Federal Surplus Property Revolving Fund.....	238
54610 - Dept. of Correctional Servs. Central Warehouse Revolving Fund.....	239
50 - Nebraska State Colleges	
55010 - Chadron Auxiliary Enterprises Fund.....	251
55030 - Peru Auxiliary Enterprises Fund.....	252
55040 - Wayne Auxiliary Enterprises Fund.....	253
55050 - State College Facility Fee Fund.....	254
51 - University of Nebraska	
55110 - University of Nebraska-Lincoln Auxiliary Enterprise Fund.....	263
55140 - University of Nebraska/Omaha Revolving Fund.....	264
55150 - University of Nebraska Medical Center Revolving Fund.....	265
55190 - University of Nebraska Tractor Test Fund.....	266
55020 - Kearney Auxiliary Enterprises Fund.....	267
64 – Nebraska State Patrol	
56400 – Capitol Security Revolving Fund.....	289
65 - Department of Administrative Services	
51650 - Administration Revolving Fund.....	306
56500 - State Building Revolving Fund.....	307
56505 – Capitol Commission Revolving Fund.....	308
56510 - Materiel Revolving Fund.....	309
56520 - Intergovernmental Data Services Revolving Fund.....	312
56530 - Telephone Expense Revolving Fund.....	313
56540 - Central Store's Revolving Fund.....	315
56550 - Capitol Buildings Parking Revolving Fund.....	316
56560 - IM Services Revolving Fund.....	317
56570 - Transportation Services Bureau Revolving Fund.....	319
56580 - Surplus Property Revolving Fund.....	322
56650 - Accounting Division's Revolving Fund.....	323
58010 - Temporary Employee Pool.....	324
58020 – DAS HR Revolving Fund.....	325
58030 - Training Revolving Fund.....	326
58040 - Personnel Division Revolving Fund.....	327
58910 - State Insurance Fund.....	328
58920 - Workers' Compensation Claims.....	329

KEY FEE/TAX INDEX

The Key Fee/Tax Index is provided to allow quick reference to information on a specific fee or tax. This index is not a complete listing of all fees and taxes contained in this report but is an attempt to list those fees and taxes that are likely to be researched most often.

	<u>Page</u>
Agent, Broker, Consultant Insurance Agent Fees.....	128
Amusement Ride Inspector Fees.....	130
Armory Rental.....	195
Bank Examination Fees.....	120
Barber Inspections and Licensing.....	234
Birth Certificates.....	155
Boat Registration.....	208
Boiler Inspection.....	136
Bus and Truck Registration.....	175
CPA Examination/Licensure.....	282
Cabins and Campgrounds.....	210
Child Abuse Prevention.....	161
Child Care Licensing Fees.....	159
Collection Agency Fees.....	15
Community Corrections Room and Board Fees.....	236
Corporation Fees	
- Corporate Taxes and Filing Fees.....	17
- Limited Partnership.....	17
Data Processing Rates.....	318
Depreciation Charges.....	299-301
Driver Abstract Fee.....	137, 141
Driver License Fee.....	137, 141
Driver License Reinstatement Fee.....	137, 141
Election Reports Fees.....	20, 375
Electrical Inspections and Licensing.....	194
Elevator Inspection.....	133
Engineers and Architects Examination Fees.....	274
Emergency Medical Services.....	146
Farm Labor Contractor Application Fees.....	131
Financial Institutions - Miscellaneous Fees.....	120
Fire Safety Inspection Fees.....	126
Fishing Permit.....	206
Fleet Registration Fee.....	139
Fuel Taxes - Aviation.....	83
Fuel Taxes - Motor Vehicles.....	176
Fuel Trip Permit.....	176
Grain Warehouse Fees.....	47, 51, 52
Habitat Stamp.....	212
Health Care Cash Fund.....	160
Health Care Facility Licensing Fees.....	147, 154
Health Professional Licensing Fees.....	166-172
High School Equivalency Diploma.....	32
Hunting Permit.....	206
Homeless Shelter Assistance.....	165
ICF-MR Reimbursement.....	163
Insurance Agency and Company License Fees.....	128
Interpreter Services (deaf and hard of hearing).....	348

	<u>Page</u>
Land Surveyor Licensure/Examination Fees.....	280
Landscape Architects' Examination Fees.....	340
Law Enforcement Improvement Fund Fee.....	322
Library Commission Fees.....	222
License Plate Fee.....	140
Lobbyist Registration.....	2, 375
Manufactured and Modular Homes.....	53, 54
Message plate fees.....	141
Motor Vehicle Dealer, Manufacturer and Distributor Licenses.....	231
Motor Vehicle Registration.....	141, 175
Motor Vehicle Sales Tax.....	177
Motor Vehicle Salesperson, Factory & Distributor Representative Licenses.....	231
Motor Vehicle Title Fees.....	137, 141
Motorcycle Operator License Fee.....	138
Motorcycle Registration Fee.....	138, 176
NEBRASKAland Magazine.....	208
Notary Public Fees.....	19
Oil & Gas Mill Levy.....	273
Organ Donation.....	144
Park Entry Permit.....	210
Power Company Assessments.....	341
Print Shop Fees.....	310, 311
Private Vocational Schools/Fees.....	35, 41
Probation fees.....	4, 10
Public Water Systems.....	154
Real Estate Examination/Licensure.....	233
Recreational Road Fee.....	180
Rent-State Buildings.....	307
Rural Health Care Provider Incentives.....	145
Securities Registration Fees.....	122
Severance Taxes.....	14, 48
Snowmobile Registration.....	201, 215
Spirit Plates.....	141
State Aircraft Rental.....	83
State College Room and Board.....	251
State College Tuition.....	246
State Vehicle Fee.....	320, 321
Status of Women.....	229
Supreme Court Reports and Advance Sheets.....	3
Survey Filing Fee.....	200
Teacher Certification Fee.....	34, 39
Telephone - Nebraska Telephone Relay System Surcharge.....	50
Tobacco Prevention.....	156
Tobacco Products Tax.....	26, 92
Tobacco Settlement.....	156, 160
Trail Use Fee.....	202
Train Mile Tax.....	179
UCC Filing Fees.....	21
Underground Storage Tanks.....	127
Universal Service Fund Surcharge.....	55
University Tuition.....	255, 257, 259, 262
University Room and Board.....	263, 267
Worker's Compensation Fund Assessment.....	228